

BILL PURCELL
MAYOR



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE
OFFICE OF FINANCIAL ACCOUNTABILITY
222 THIRD AVENUE NORTH, SUITE 315
NASHVILLE, TENNESSEE 37201

May 7, 2004

Mary Sue Fino-Szumski
Vanderbilt Bill Wilkerson Center
1114 19th Ave. South
Nashville, TN 37212

Dear Mrs. Fino-Szumski:

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

The Office of Financial Accountability (OFA), formerly known as the Division of Grants Monitoring, is charged with the responsibility of monitoring grant funds from Metropolitan Nashville Government to any nonprofit organizations. The OFA is also responsible for monitoring the federal and state grants to departments within the Metropolitan Nashville Government. Staff from the OFA conducted the review on June 25, 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: David Manning, Director of Finance
Talia Lomax-O'dneal, Deputy Director of Finance
Mitzi Martin, Division of Accounts
Kim McDoniel, Internal Audit
Kevin Brown, Office of Financial Accountability



Metropolitan Government of Nashville and Davidson County

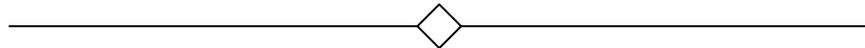
222 3rd Ave. N.
Suite 315
Nashville, TN 37201

615-862-6170 office
615-880-2805 fax

www.nashville.gov/finance

◆ Monitoring Report of ◆

Vanderbilt Bill Wilkerson Center



Issued by



Office of Financial Accountability

Fred Adom, CPA
Director

Kevin Brown,
Lead Auditor

7-May-2004

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

Monitoring Report
for the
Vanderbilt Bill Wilkerson Center

Table of Contents

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

OBJECTIVES, SCOPE AND METHODOLOGY

The Office of Financial Accountability (herein after referred to as OFA) 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 OFA 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 Vanderbilt Bill Wilkerson Center (herein after referred to as the Center) for the year ended June 30, 2003. 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 assurance regarding the financial statements of Vanderbilt Bill Wilkerson 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 Vanderbilt Bill Wilkerson Center for the fiscal year ending June 30, 2003. The Vanderbilt Bill Wilkerson Center provides care and treatment for Nashville and Davidson County residents of all ages who are experiencing communication problems; (e.g., total or partial deafness, speech voice, and language disorders). The Center provides these treatments and services at the Center located at 19th Avenue South, General Hospital, and Bordeaux Hospital. To accomplish our objectives of the monitoring review we:

- Interviewed the officials responsible for the grant management, financial reporting, and accountability.
- Reviewed controls and supporting documentation of expenditures for allowability, necessity and reasonableness of the costs incurred.
- Reviewed operations and activities offered by the Center and its compliance with the intended beneficiaries of the grant funds.
- Reviewed the 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 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 Center possesses the necessary resources and expertise to administer the grants funds. The Center is affiliated with Vanderbilt University and the Vanderbilt University Medical Center patient accounting is responsible for preparing the Center's invoices. The fiscal manager has several years of accounting experience and is responsible for the recording of expenditures.

2. Allowable and Eligible costs and services

The OFA normally reviews for the agency's compliance with any specific requirements outlined in the grant contract. The contract between Metropolitan Nashville Government and the Center for the year ended June 30, 2003, required the Center to use the grant funds to provide audiologic, speech, voice, and language evaluation to ENT, Pediatric Clinic, and Neonatal Intensive Care Unit at Metro General Hospital and provide calibration services of the equipment used by the Center at General Hospital. The Center is also to provide therapeutic program treatments at Metro Bordeaux Hospital.

The center provides two types of services for Metro Nashville Government. It provides audiological services for babies at Metro General Hospital and speech pathology services for stroke victims at Bordeaux Hospital for a standard fee of \$10,300 per month. In addition the center provides similar services at its offices at Vanderbilt based on a fee-for service charge per clients served. We selected and tested 9 of 12 invoices billed to Metro. Our tests did not reveal any instances of noncompliance or inaccurate reporting. Our review covered all of the core areas compliance areas identified by OMB Circular 133 Audit of States, Local Government, and Non-Profit Organizations.

3. Program objectives being met

The contract between Metropolitan Nashville Government and the Center for the year ended June 30, 2003, held the agency to provide hearing and speech services at Metro General and Bordeaux Hospitals. Our review confirmed that the Center was providing the program objectives.

4. Reliability of financial and programmatic reporting

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

RESULTS OF MONITORING

5. Reliability of internal controls

Our review of the internal controls of the Center did not reveal anything to indicate any weaknesses in their internal controls. The Center has appropriate policies and procedures in place to ensure the reliability of the Center's internal controls.

6. Contractual compliance

The agency's operations generally benefit Metro Nashville residents as required in the contract. Our review revealed that the center is in compliance with the terms of the Metro grant.

7. Civil rights requirements

Our review did not reveal anything to indicate that the Center was not in compliance with civil rights requirements. The Center has a written affirmative action plan that addresses civil rights and the American Disabilities Act.