

BILL PURCELL  
MAYOR

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



DEPARTMENT OF FINANCE  
**OFFICE OF FINANCIAL ACCOUNTABILITY**  
222 THIRD AVENUE NORTH, SUITE 650  
NASHVILLE, TENNESSEE 37201

March 13, 2007

Michelle Vazin  
**Vanderbilt Women's Social Policy and Research Center**  
110 21<sup>st</sup> Avenue South, Suite #952  
Nashville, TN 37232

Dear Ms. Vazin

Please find attached the Monitoring Report of the Vanderbilt Women's Social Policy and Research Center relating to the contract it has with the Metropolitan Government of Nashville and Davidson County Government for the fiscal year ending June 30, 2006.

The Office of Financial Accountability (OFA) is charged with the responsibility of monitoring grant funds from Metropolitan Nashville Government to 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 January 8, 2007.

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

Sincerely,

*Fred Adom*

Fred Adom  
Director

cc: Dawn Irwin, Vanderbilt Women's Social Policy Center  
David Manning, Director of Finance  
Talia Lomax-O'dneal, Deputy Director of Finance  
Kim McDoniel, Assistant Director of Finance  
Don Dodson, Internal Audit  
Bill Walker, Office of Financial Accountability



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◆ Monitoring Report of ◆

# Vanderbilt Women's Social Policy and Research Center



**Issued by**



## **Office of Financial Accountability**

March 13, 2007

Fred Adom, CPA  
Director

Bill Walker, CPA  
Lead Auditor

Monitoring Report  
for the  
Vanderbilt Women's Social Policy Center

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## OBJECTIVES, SCOPE AND METHODOLOGY

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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 the Vanderbilt Women's Social Policy Center for the year ended June 30, 2006. 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 the Vanderbilt Women's Social Policy Center. Our objectives 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

The review was limited to the Metropolitan Government of Nashville and Davidson County grant L-1343 in the amount of \$50,000 to the Vanderbilt Women's Social Policy Center for the fiscal year ending June 30, 2006. The Vanderbilt Women's Social Policy Center was established in 2001 to involve Vanderbilt University faculty and students in the examination of how state and federal public policy initiatives affect women's economic independence and social status. The contract between the Vanderbilt Women's Social Policy Center and the Metropolitan Government of Nashville and Davidson County specified that the agency conduct a study and issue a report regarding the impact of potential hospital closures, TennCare reform, affordable housing, and outsourcing of social service programs on Nashville women. The contract amount of \$50,000 was to be used to cover the operating expenses of conducting the study.

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 Vanderbilt Women's Social Policy Center.
- Reviewed the financial stability of the Vanderbilt Women's Social Policy Center and its ability to continue to administer the grant program funded by Metro.
- Reviewed the agencies General Ledger to verify the accuracy of the agency's invoices submitted to Metro.

## **RESULTS OF MONITORING**

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The overall results of the monitoring review of the Vanderbilt Women's Social Policy and research Center are provided in this section. The results are based on tests performed and include conclusions regarding the specific review objectives and, if applicable, recommendations for improvement and an action plan for implementing the conclusions. Where applicable, the Findings and Recommendations section of the report provides more insight into the problem identified in the results 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, indicates that the Vanderbilt Women's Social Policy and Research Center possesses the necessary resources and expertise to administer the grants funds. The agency's fiscal staff has several years of grant accounting experience.

### **2. Allowable and Eligible costs and services**

The contract between Metropolitan Nashville Government and the Vanderbilt Women's Social Policy and Research Center for the year ended June 30, 2006, required the agency to use the grant funds to conduct a study to examine the potential impact of hospital closures, TennCare reforms, affordable housing and the outsourcing of certain Social Services programs, on women in the Nashville/Davidson County area. Our review determined that the Vanderbilt Women's Social Policy Center was in compliance with this requirement.

The grants manual specifies for the separate accounting of the Metropolitan Nashville Government grant funds to prohibit co-mingling of the Metro Funds with other sources of funding. The agency is compliance with this requirement of the grants manual. The agency has established different revenue classes as well as expenditure classes, so the agency can accurately track the sources and amounts of their funding. Our review covered all of the core compliance areas identified by OMB Circular 133 Audit of States, Local Government, and Non-Profit Organizations. We determined the costs reported to Metro were in compliance with the grant requirement.

### **3. Program objectives being met**

The contract between Metropolitan Nashville Government and the Vanderbilt Women's Social Policy and Research Center for the year ended June 30, 2006, required the agency to use the grant funds to conduct a study to examine the potential impact of hospital closures, TennCare reforms, affordable housing and the outsourcing of certain Social Services programs will have on women in the Nashville/Davidson County area.. The Vanderbilt Women's Social Policy Center issued three separate reports to the Metro Council. The first report focused on transportation and was submitted in June 2006. The second focused on housing and was released in August of 2006. The final report, focusing on TennCare and hospital closures was released in December 2006. Based on interviews with the Grantee's staff and the review of the agencies documentation the OFA determined that the Vanderbilt Women's Social Policy Center was in compliance with this requirement.

### **4. Reliability of financial and programmatic reporting**

The contract called for submission of an annual audit report performed by a Certified Public Accountant. The Vanderbilt Women's Social Policy and Research Center is required to submit to Metro reports of the program outcome and a final expenditures report within 45 days after the close of the contract. Our review determined that the Vanderbilt Women's Social Policy Center was in compliance with this requirement.

## **5. Reliability of internal controls**

Our review of the internal controls of the Vanderbilt Women's Social Policy and Research Center revealed that the agency appeared to be well managed and incorporate strong internal controls. Grant funds appear to be well managed and there appears to be adequate segregation of duties in the implementation of grant funds.

## **6. Civil rights requirements**

Our review did not reveal anything to indicate that Vanderbilt Women's Social Policy and Research Center was not in compliance with civil rights requirements. The agency has not received any complaints regarding any form of discrimination and the agency has civil rights and ADA posting in public places. The Vanderbilt Women's Social Policy Center employee handbook addresses the agency's civil rights policy as well.