



**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**

February 16, 2022

Judd Cowan, Board Chair  
Be About Change  
P.O BOX 210169  
Nashville, TN 37221

Dear Mr. Cowan:

Please find attached the monitoring report of Be About Change relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the fiscal year ending December 30, 2020.

The Office of Financial Accountability is charged with the responsibility of monitoring grant funds, including Community Partnership Funds, from Metropolitan Nashville Government to any nonprofit organization. Staff from the Office of Financial Accountability initiated the review on August 19, 2021.

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*

Kevin Brown, CMFO, CFE  
Director, Office of Financial Accountability

cc: Marcel Hernandez, Be About Change  
Kelly Flannery, Director, Department of Finance  
Judge Sheila Calloway, Juvenile Court Judge  
Jim Swack, Juvenile Court

Kathryn Sinback, Juvenile Court  
Shelley Hudson, Juvenile Court  
Talia Lomax-O'dneal, Deputy Director, Department of Finance  
Tom Eddlemon, Deputy Director, Department of Finance  
Mary Jo Wiggins, Deputy Director, Department of Finance  
Jenneen Kaufman, Chief of Accounts, Department of Finance  
Lauren Riley, Metropolitan Auditor, Office of Internal Audit  
Essie Robertson, CPA, CMFO, CICA, Office of Financial Accountability  
Dolly Cook, CICA, CMFO, Office of Financial Accountability  
Nicole Whitlock, CICA, Office of Financial Accountability  
Anthony Conley, Office of Financial Accountability  
Andrew Guess, Office of Financial Accountability



*Metropolitan Government of Nashville and Davidson County*

# **BE ABOUT CHANGE**

◆ **Monitoring Report** ◆

Conducted by



**Office of Financial Accountability**

February 16, 2022

# 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 Be About Change. 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 Be About Change 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 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-4581	Community Partnership Fund	\$5,000	March 1, 2020	December 30, 2020

### **Agency Background**

Be About Change is a 501(c)(3) nonprofit organization committed to providing higher education scholarships, leadership training to reduce violence and encourage troubled teens in turning around their lives, and mental wellness workshops to students from low-income households according to agency’s website and mission statement. Be About Change is “dedicated to enhancing the lives of today’s youth in Nashville, TN by building their confidence and preparing them to serve the community.

## 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 March 1, 2020, through December 30, 2020.

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-4581. 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 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 is 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 Appropriation.

Based on our test work, costs and services during the period were allowable and eligible, therefore the agency was in compliance with the contractual budget requirement.

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

The contract stipulates that the agency shall use the funds consistent with their funding application which included the following objectives of their COVID-19 relief project:



## RESULTS OF REVIEW

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1. Reduce instances of youth violence by providing supplemental services to families served by existing Be About Change programs.
2. Provide needed food and resources to ten Davidson County families in need (weekly/monthly/etc.).
3. Provide training to families and the general public in healthy food preparation, strategies and techniques in cost-effective food utilization, and safety and public health considerations by qualified, experienced personnel (including life skills and mentoring skills).

Based on our review of program documentation and discussions with staff, the 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 outcomes no later than January 8, 2021, and a final expenditures report by January 31, 2021.

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