

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



March 10, 2022

Kelly Johnson, Board Chair
NeedLink Nashville
1600 56th Avenue North
Nashville, TN 37209

Dear Ms. Johnson:

Please find attached the monitoring report of NeedLink Nashville relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the period ended 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 October 28, 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: Lee Anne Wills, Chief Executive Director, NeedLink Nashville
Kelly Flannery, Director, Department of Finance
Renee Pratt, Director, Metropolitan Social Services
Andrew Sullivan, Metropolitan Social Services
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



Metropolitan Government of Nashville and Davidson County

NEEDLINK NASHVILLE

◆ **Monitoring Report** ◆

Conducted by



Office of Financial Accountability

March 10, 2022

MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of NeedLink Nashville. 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 NeedLink Nashville 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 under the following contract with Metro Government:

Contract Number	Type	Amount	Contract Term	
L-4612	Community Partnership Funds	\$45,500	March 1, 2020	December 30, 2020

Agency Background

NeedLink Nashville helps Davidson County residents meet basic needs in times of crisis. The agency, formerly known as Big Brothers of Nashville, was founded in 1912 to provide “last resort” emergency needs to indigent families and individuals in the Nashville Area. NeedLink Nashville continues to assist families and individuals in time of need by providing utility and housing assistance throughout the year, in an attempt to prevent service disconnections, evictions and potential homelessness.

OBJECTIVES, SCOPE AND METHODOLOGY

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-4612. 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

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

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 the core compliance areas identified by 2 CFR Part 200: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Additionally, 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 stipulated that the agency shall use the funds to provide financial assistance, case management, counseling and other services to help individuals, families, and households impacted by COVID-19 with the following outcome:

RESULTS OF REVIEW

1. Assist family with an urgent financial need because of economic hardships caused by COVID-19, provide counseling and assistance with past due bills.

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 a year-end report of the program outcomes within 30 days of the end of the grant contract and a final expenditures report by January 15, 2021.

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.