

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



March 31, 2022

Diane Lance, Executive Director
Metro Office of Family Safety
610 Murfreesboro Pike
Nashville, TN 37210

Dear Ms. Lance:

Please find attached the final grants monitoring report for the Metro Office of Family Safety. This report explains the results of the review of the VOCA Family Justice Center 20-23 grant as listed in Appendix A. Staff from the Office of Financial Accountability completed the fieldwork for this review in February 2022. You previously reviewed and responded to the preliminary report. Your responses to that report have been incorporated into this final report.

We appreciate the assistance provided by your department 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: Mena Youssef, Chief Financial Officer, Metro Office of Family Safety
LaToya Townsend, Director of Training, Outreach & Development Metro Office of Family Safety
Kelly Flannery, Director, Department of Finance
Talia Lomax-O'dneal, Deputy Director, Department of Finance
Tom Eddlemon, Deputy Director, Department of Finance
Mary Jo Wiggins, Deputy Director, Department of Finance
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Metropolitan Government of Nashville and Davidson County

METRO OFFICE OF FAMILY SAFETY

◆ **Monitoring Report** ◆

Conducted by



Office of Financial Accountability

March 31, 2022

MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of the federal and state grants and contracts administered by the Metro Office of Family Safety (hereinafter referred to as “Family Safety”). The monitoring process included a review of the VOCA Family Justice Center 20-23 contract. The contract reviewed is listed in Appendix A. The OFA conducted the monitoring review along the major compliance areas identified in the Office of Management and Budget (hereinafter referred to as “OMB”) 2 CFR 200, “*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.*”

Department Background

According to the Office of Family Safety’s website, its mission is to “increase victim safety and offender accountability by providing vital crisis intervention services to victims of interpersonal violence while maintaining the emotional wellness of service providers.” This mission according to the website, “is accomplished in the court and community-based Family Safety Centers through client advocacy, training, outreach, and multi-disciplinary teams and Family Safety Center collaboration”. Per the Office of Family Safety’s 2018 Annual Report, the work of the Office of Family Safety falls into four categories: 1) direct client services provided at the JCAC and the Family Safety Center; 2) high risk programming; 3) training and outreach; and 4) volunteers and donations.

Per the FY 2022 Operating budget book, the Office of Family Safety had an operating budget of \$4,122,500.00 with forty-two (42) budgeted positions.

Grants Reviewed:

The purpose of this review was to assess the Office of Family Safety’s compliance with contractual requirements set forth in the following grant contracts that provided approximately \$1,899,000.00 of financial assistance to the Office of Family Safety.

VOCA Family Justice Center 20-23

The Office of Family Safety was awarded a grant in the amount of \$1,899,000 by the U.S Department of Justice through the Tennessee Department of Finance and Administration, Office of Criminal Justice Programs. The purpose of the VOCA Family Justice Center 20-23 grant was to support the provision of services to victims of crime. According to the contract, priority was to be given to victims of child abuse, domestic violence, sexual assault, and victims of violent crime.

OBJECTIVES, SCOPE & METHODOLOGY

A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements for the Office of Family Safety and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Office of Family Safety or the Metropolitan Government of Nashville and Davidson County (hereinafter referred to as “Metro”). The OFA is responsible for the internal monitoring of Metro agencies that receive federal and state financial assistance, including cooperative agreements, and non-profit organizations that receive appropriations 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 overall monitoring objective was to determine the department’s compliance with grantors and Metro guidelines, policies, rules, and regulations. Specifically, we reviewed for the following objectives:

- To determine whether activities and costs of the program were made in accordance with OMB Circular 2 CFR 200; the minimum federal, state and local requirements; and grantor guidelines.
- To determine whether the minimum requirements for local matching contributions and/or adequate level of expenditures by other sources of funds are met.
- To determine whether grant funds were used exclusively during the period in which the funds were authorized.
- To determine the reliability and timeliness of the financial and programmatic reporting.
- To determine whether federal compliance requirements regarding sub-recipient oversight were met and whether the sub-recipient performed in accordance with the contract terms.
- To determine whether civil rights requirements are met.
- To determine whether program objectives were met.
- To determine whether the various Metro regulations were followed.

The scope of the work included the grant listed in Appendix A. The grant period reviewed included grants that were active during FY 2021 and FY 2022. Although the review focused on this specific time period, certain analyses required the consideration of financial transactions outside of this time period.

The methodology adopted by the OFA encompassed various interviews and an objective review of fiscal and programmatic files, including:

- Financial transactions and supporting documentation
- Contract agreements and related amendments
- Federal and/or state financial reports
- Program reports and supporting documentation
- Correspondence between related parties.

RESULTS OF MONITORING

Overall Findings and Major Review Highlights

Our review revealed two discrepancies with Metro policies and grant requirement guidelines. The Office of Family Safety:

1. Needs to improve compliance with Metro Finance Policy: #9 Grant Drawdown and Reimbursement.
2. Needs to improve compliance with Metro Finance Policy: Treasury Policy #9 Cash Deposits.

The section that follows provides more detailed information for the items listed above. Management is given an opportunity to respond to the findings.

FINDINGS, RECOMMENDATIONS & MANAGEMENT'S RESPONSE

1. Needs to improve compliance with Metro Finance Department Policy: #9 Grant Drawdown and Reimbursement.

Finding

The Office of Family Safety needs to improve its efforts to adhere to Metro Finance Policy #9: Grant Drawdown and Reimbursement policy. Per Metro's policy, "For Reimbursement grants, the department will request regular reimbursement no later than 21 days after the end of the grant reporting period (monthly, quarterly, other interval) dictated by the terms of the grant. The department will request final reimbursement no later than 30 days after the close of the close of the grant period as dictated by the grant contract." Ten (10) out of sixteen (16) reimbursement requests reviewed, the OFS submitted the reimbursement request beyond twenty-one (21) days as stated within Metro's Grant Drawdown and Reimbursement Policy. In addition, the Office of Family Safety could not provide copies of the July and December reimbursement requests for review.

Below is a list of reimbursement requests that did not adhere to the Metro's Grant Drawdown and Reimbursement Policy.

Report Name	Report Period	Date Submitted	Due Date
Reimbursement Requests	07/01/2020-07/31/2020	Unavailable	8/21/2020
Reimbursement Requests	08/01/2020-08/30/2020	9/24/2020	9/21/2020
Reimbursement Requests	11/01/2020-11/30/2020	12/29/2020	12/21/2020
Reimbursement Requests	12/01/2020-12/31/2020	Unavailable	1/21/2021
Reimbursement Requests	01/01/2021-01/31/2021	2/24/2021	2/21/2021
Reimbursement Requests	03/01/2021-03/31/2021	4/27/2021	4/21/2021
Reimbursement Requests	04/01/2021-04/30/2021	5/25/2021	5/21/2021
Reimbursement Requests	05/01/2021-05/31/2021	7/2/2021	6/21/2021
Reimbursement Requests	08/01/2021-08/30/2021	10/6/2021	9/21/2021
Reimbursement Requests	09/01/2021-09/30/2021	10/29/2021	10/21/2021

Recommendation

The Office of Family Safety should take the necessary steps to ensure that requests for reimbursement are submitted in a timely manner as permitted by grantor requirement and per the Metro Finance grant and drawdown reimbursement policy.

The Office of Family Safety should ensure that copies of reimbursement request are maintained and are available for review upon request.

FINDINGS, RECOMMENDATIONS & MANAGEMENT’S RESPONSE

Management Comments

As a corrective action plan for The Office of Family Safety to be in compliance with the Metro Finance Policy #9 in regard ‘For Reimbursement grants, the department will request regular reimbursement no later than 21 days after the end of the grant reporting period.’

The Office of Family Safety has adopted internal Procedures to ensure that requests for reimbursement are submitted in a timely manner as permitted by grantor requirements and Metro Finance grant and drawdown reimbursement policy. OFS has set up an internal deadline to ensure regular reimbursements do not pass the 21-day deadline. In addition, OFS will establish a secondary employee to perform this task in the Finance Officer’s absence to ensure timely reimbursement submissions. This back-up employee will receive cash receipt training.

2. Needs to improve compliance with Metro Finance Department Policy: Treasury Policy #9 Cash Deposits.

Finding

The Office of Family Safety needs to improve its compliance with Metro Finance Department Policy: Treasury policy #9: Cash Deposits. The Office of Family Safety received physical checks from the state for grant reimbursement which required the Office of Family Safety to make physical deposits at the bank. Three (3) out of five (5) deposits reviewed, the OFS failed to enter the bank deposits into the general ledger in accordance with Metro policy. Per Metro Finance Department Policy #9: Cash Deposits, “deposits, whether made physically at the bank or through remote deposit, must also be entered into the general ledger within two (2) business days of the deposit into the bank. It is the agency’s responsibility to make sure all receipts are deposited into the bank and entered timely and accurately into the general ledger.” The table below provides the details of the three bank deposits that were not entered timely into the general ledgers:

Deposit Date	Deposit Amount	Batch #	Batch - Date of recording entry	Receipt entry due Date per Treasury Policy #9
11/29/2021	\$ 28,002.66	OFS MYOUSSEF 01-03-22	1/3/2022	12/1/2021
10/27/2021	\$ 36,981.14	OFS MYOUSSEF 01-02-22	1/2/2022	10/29/2021
7/21/2021	\$ 47,785.01	OFS MYOUSSEF02012022	2/1/2022	7/23/2021

FINDINGS, RECOMMENDATIONS & MANAGEMENT'S RESPONSE

Recommendation

The Office of Family Safety should take the necessary steps to ensure that deposits are recorded within the general ledger within two (2) business days of the deposit to the bank in accordance with Metro Finance Policy #9: Cash Deposits.

Management Comments

As a corrective action plan for The Office of Family Safety to be in compliance with the Metro Finance Policy #9 in regard to "Cash Deposits."

The Office of Family Safety has adopted internal Procedures to ensure that deposits are recorded within the general ledger within two (2) business days of the deposit to the bank and re-enroll the OFS' Finance Officer in a Metro Cash Deposits Refresher Training to minimize any future technical and/or process delay.

APPENDIX A

Grant	Resolution #	Grant Period		Award Amount	Findings
VOCA Family Justice Center 20-23	RS2020-396	07/1/2020	06/30/2023	\$1,899,000.00	Y