

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



July 11, 2022

Anil Shanker, PhD  
Meharry Medical College  
RWJF Center for Health Policy  
1005 Dr. DB Todd Jr. Blvd.  
Nashville, TN 37208

Dear Dr. Shanker:

Please find attached the monitoring report of the Meharry Medical College, RWJF Center for Health Policy relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the period ending December 30, 2020.

The Office of Financial Accountability is charged with the responsibility of monitoring grant funds, including Community Partnership Funds, from the Metropolitan Nashville Government to any nonprofit organization. Staff from the Office of Financial Accountability initiated the review on February 11, 2022.

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: A. Dexter Samuels, Ph.D, Executive Director, Center for Health Policy  
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  
Nicole Whitlock, CICA, Office of Financial Accountability  
Anthony Conley, Office of Financial Accountability



*Metropolitan Government of Nashville and Davidson County*

# **MEHARRY MEDICAL COLLEGE, RWJF CENTER FOR HEALTH POLICY**

**◆ Monitoring Report ◆**

**Conducted by**



**Office of Financial Accountability**

July 11, 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 the Meharry Medical College, RWJF Center for Health Policy. 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 the Meharry Medical College, RWJF Center for Health Policy 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 Direct 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-4584          | Community Partnership Funds | \$76,550      | March 1, 2020        | December 30, 2020 |

### **Agency Background**

Meharry Medical College is a fully accredited, private college committed to training health care professionals and leaders in many medical and health related fields. According to the agency’s website, they received a grant in February 2009 to establish the Center for Health Policy whose mission is “to increase the diversity of health policy leaders in the social, behavioral, and health sciences who will one day influence health policy at the national level.”

The Choosing How I Lead Life (CHILL) Program at Whites Creek High School is a collaborative public health approach to address youth violence. The program is rooted in educating students for best outcomes utilizing a prevention intervention curriculum.

## 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-4584. 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 MONITORING

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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 MONITORING

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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 of 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 stipulates that the agency shall use the funds to impact the participants enrolled in the program by allowing for more opportunities for engagement and increased supplemental programming to achieve the following outcomes:



## **RESULTS OF MONITORING**

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1. Provide immediate economic support to CHILL families affected by COVID-19.
2. Provide care packages to support healthy environments and reduce the spread of germs.
3. Educate CHILL Families on COVID-19 and the resources available to them.
4. Provide an outlet for CHILL families to discuss their concerns about their family livelihood and future.

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 30, 2021.

We reviewed all applicable financial and programmatic reports required by the contract, including audited financial statements. Based on our review, the agency did not comply with all financial and programmatic reporting requirements. See finding #1 in the Findings and Recommendations section for additional details.

### **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.

### **1. Reliability of Financial Reporting Requirement Not Met**

#### **Finding**

Meharry Medical College failed to adhere to the reporting requirements as stated in the grant contract. Section C. 4 of the grant contract states, “The recipient must submit a final grant **Annual Expenditure Report**, to be received by the Juvenile Court Grant Management Team, within 30 days of the end of the grant contract.” Therefore, the Annual Expenditure Report was due no later than January 30, 2021. Meharry submitted the required report on February 12, 2021.

In addition, Meharry Medical College failed to submit the required final program report in accordance with the grant contract. Section D.9. of the contract states “The recipient must submit an **Interim Program Report**, to be received by the Juvenile Court Grant Management Team no later than November 1, 2020, and a **Final Program Report**, to be received by the Juvenile Court Grant Management Team no later than January 08, 2021. Meharry submitted the required program report on January 28, 2021.

#### **Recommendation**

Management should take the necessary steps to ensure that the required program reports are submitted to the department in charge of administering the grant within the required time frame.

#### **Corrective Action Plan Required**

Please submit a corrective action plan indicating the actions the agency intends to take to correct the findings identified in this report. The corrective action plan should be addressed to the Juvenile Court and submitted within 14 days from the report date, via email, to Shelley Hudson at [shelleyhudson@jisnashville.gov](mailto:shelleyhudson@jisnashville.gov). In addition, a copy of the corrective action will also need to be submitted to the Office of Financial Accountability, via email at [kevin.brown@nashville.gov](mailto:kevin.brown@nashville.gov).