

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



September 9, 2022

Stephen Bridges, Board Chair  
AGAPE  
P.O. Box 568  
Nashville, TN 37116

Dear Mr. Bridges:

Please find attached the monitoring report of the AGAPE relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the contract period ending December 30, 2021.

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 July 16, 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: Chandler Means, Executive Director, AGAPE  
Diane Lance, Director, Office of Family Safety  
Dolly Cook, Office of Family Safety  
LaToya Townsend, Office of Family Safety  
Kelly Flannery, Director, Department of Finance

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*Metropolitan Government of Nashville and Davidson County*

# **AGAPE**

## **◆ Monitoring Report ◆**

Conducted by



**Office of Financial Accountability**

September 9, 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 AGAPE. 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 AGAPE 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-4948	Community Partnership Funds	\$50,000	March 1, 2020	December 30, 2021

### **Agency Background**

AGAPE was founded in 1966 and opened its doors in 1967 offering counseling and social services such as adoption, foster care and maternity care according to the agency's website and mission statement. AGAPE's purpose is to ensure that every child in their care has a loving, stable family. The agency maintains a 32-bed crisis shelter that provides safety, support, and refuge to victims and their children, who could remain in the shelter for up to 90 days. Consequently, the agency maintains a 24-hour crisis hotline to assist domestic violence victims seeking information, safety planning or housing.

AGAPE's programs include Morning Star Sanctuary Domestic Violence Shelter and Court Advocacy. Morning Star Sanctuary is one of only two emergency domestic violence shelters in Davidson County.

## 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, 2021.

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-4948. 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 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.



## RESULTS OF REVIEW

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

The contract stipulates that the agency shall use the funds to provide professional and trained advocates at the Family Safety Center for after-hour (4:30pm-8:00am) weekday, weekend, and governmental holiday coverage in response to the COVID-19 public health pandemic with the following outcomes:

1. Provide services to 120 victims of domestic violence through December 31, 2020, impacted physically, financially, or mentally by the COVID 19 public health crisis.
2. AGAPE will provide up to 20 domestic violence survivors with a support group facilitated by an experienced domestic violence counselor focused on providing psychoeducation, parenting and emotional support and safety planning to promote healthy relationships and interpersonal skills for a violent free life.
3. Provide referrals to AGAPE's Director of Legal Services, Legal Aid, and pro-bono services in their area as requested by clients.
4. Provide linkage to additional court advocacy services through the Jean Crowe Advocacy Center and Family Safety Center of Nashville.

Based on our review of program documentation and discussions with staff, the four program performance objectives were met, and the agency was in compliance with the 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 outcome and a final expenditures report, no more than 45 days after the close of the contract.

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.

## RESULTS OF REVIEW

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### **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.

**Observation and Recommendations**

The Office of Financial Accountability noted that the Office of Family Safety processed and paid AGAPE’s reimbursement requests without a fully executed contract. Per section D.25 **Effective Date** of the grant contract, it states “*This contract will not be binding upon the parties until it has been signed by the Recipient and then by the authorized representatives of the Metropolitan Government and has been filed in the office of the Metropolitan Clerk. When it has been so signed and filed, this contract will be effective as of the date first written above.*” As a result, contract L-4948 was not effective until November 24, 2021 as indicated by the date and signature of the Metropolitan Clerk recorded on the grant’s signature page.

**Recommendation**

The Office of Family Safety should develop a process to ensure that grant contracts are fully executed and are on file within the Metropolitan Clerk’s Office prior to processing and paying grant reimbursement requests.

**Corrective Action Plan Required**

The Office of Family Safety should submit a corrective action plan indicating the actions the agency intends to take to correct the observation identified in this report. The corrective action plan should be addressed to the Office of Financial Accountability and submitted via email to [kevin.brown@nashville.gov](mailto:kevin.brown@nashville.gov) within 14 days from the report date.