

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



September 9, 2022

Sharon Wolfe, Board Chair
Tennessee Coalition to End Domestic and Sexual Violence
Two International Plaza Dr. Suite 425
Nashville, TN 37217

Dear Ms. Wolfe:

Please find attached the monitoring report of Tennessee Coalition to End Domestic and Sexual Violence relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the contract period that ended 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 conducted the review on November 9, 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: Kathy Walsh, Executive Director, TN Coalition to End Domestic and Sexual Violence
Kelly Flannery, Director, Department of Finance
Diane Lance, Director, Office of Family Safety
Dolly Cook, Office of Family Safety
LaToya Townsend, Office of Family Safety

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Metropolitan Government of Nashville and Davidson County

TN COALITION TO END DOMESTIC AND SEXUAL VIOLENCE

◆ **Monitoring Report** ◆

Conducted by



Office of Financial Accountability

September 9, 2022

MONITORING REPORT

TABLE OF CONTENTS

INTRODUCTION	5
OBJECTIVES, SCOPE AND METHODOLOGY	6
RESULTS OF REVIEW	7
OBSERVATIONS AND RECOMMENDATIONS.....	10

INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of Tennessee Coalition to End Domestic and Sexual Violence. 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 Tennessee Coalition to End Domestic and Sexual Violence 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:

Contract	Type	Amount	Contract Term	
L-4930	Community Partnership Funds	\$40,000	March 1, 2020	December 30, 2021

Agency Background

The mission of the Coalition is “to end domestic and sexual violence in the lives of Tennesseans and to change societal attitudes and institutions that promote and condone violence, through public policy advocacy, education and activities that increase the capacity of programs and communities to address such violence.”

The Coalition originated in 1983 as the Tennessee Task Force on Family Violence. On June 1, 2000, the Task Force merged with the Tennessee Coalition Against Sexual Assault to become the Tennessee Coalition Against Domestic and Sexual Violence. The merger resulted as an effort to better serve victims of domestic and sexual violence. In 2010, the Coalition changed its name to the Tennessee Coalition to End Domestic and Sexual Violence to better reflect its mission.

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 31, 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-4930. 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 testwork 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*.

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 funds shall be used to achieve the following outcomes:

RESULTS OF REVIEW

1. Provide holistic, wraparound services to 15 clients by collaborating with law enforcement, courts, and social service organizations, including referrals to COVID-19 specific assistance programs.
2. Increase the safety of 15 clients by conducting a danger assessment and developing a safety plan.
3. Ensure the most high-risk immigrant populations in Nashville know about Immigration Legal Clinic services and other wraparound COVID-19 resources by providing ongoing outreach, including the distribution of flyers to ten locations in immigrant communities, participation in two community/tabling events as COVID restrictions allow, three bilingual posts on social media, one radio/media event, and three community meetings.

Based on our review of program documentation and discussions with staff, 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 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.

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.

OBSERVATIONS AND RECOMMENDATIONS

Observation and Recommendations

The Office of Financial Accountability noted that the Office of Family Safety processed and paid Tennessee Coalition to End Domestic and Sexual Violence'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-4930 was not effective until November 16, 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 within 14 days from the report date.