

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



February 21, 2023

Hope Buckner
EPIC Girl, Inc.
PO Box 158616
Nashville, TN 37215

Dear Ms. Bucker:

Please find attached the monitoring report of the EPIC Girl, Inc. relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the fiscal year ending June 30, 2022.

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 December 20, 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: Stacia Freeman, Executive Director, EPIC Girl, Inc.
Kelly Flannery, Director, Department of Finance
Judge Sheila Calloway, Juvenile Court
Jim Swack, Juvenile Court
Shelley Hudson, Juvenile Court

Lauren Riley, Metropolitan Auditor, Office of Internal Audit
Essie Robertson, CPA, CMFO, CICA, Office of Financial Accountability
Nicole Whitlock, CMFO, CICA, Office of Financial Accountability
Camile Crutcher, Office of Financial Accountability
Metro Finance Leadership Team



Metropolitan Government of Nashville and Davidson County

EPIC GIRL, INC

◆ Monitoring Report ◆

Conducted by



Office of Financial Accountability

February 21, 2023

MONITORING REPORT

TABLE OF CONTENTS

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

INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of the EPIC Girl, Inc. 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 EPIC Girl, Inc. 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:

Contract	Type	Amount	Contract Term	
L-4790	Community Partnership Fund	\$5,000	July 1, 2021	June 30, 2022

Agency Background

In 2015, EPIC Girl was created through a partnership with Davidson County Juvenile Court with the goal of providing supportive programming and mentorship to female adolescents 12-18, who are at greatest risk for exploitation due to past trauma, poverty, and negative peer influence. EPIC Girl accomplishes its work through services offered on-site at the Juvenile Justice Center and at its offices. By embedding its workers in both facilities that are located adjacent to the neighborhoods many of its participants reside in, EPIC Girl provides greater access and outreach, removing barriers to services to an often-marginalized population.

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 July 1, 2021 through June 30, 2022.

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-4790. 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 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 achieve the following outcomes:

1. Fifty (50) girls will receive safety assessments through a screening program.
 - Staff will maintain access to girls 24/7 through on-call phone and provide screens as needed.

RESULTS OF REVIEW

- EPIC Girl, Inc. staff will provide follow-up to ensure that girls have access to the necessary resource to decrease runaway behaviors.
- 2. Twenty (20) girls will attend EPIC Girl Empowerment classes and connect to case managers.
 - Each girl will be assigned a case manager based on screening recommendations.
 - EPIC Girl classes will be offered weekly at 1.5 hours per session.

Based on our review of program documentation and discussions with staff, all of 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 required the agency to submit to Metro an interim program report no later than November 1, 2021, a final report of the program outcomes by June 30, 2022 and a final expenditures report, no more than 45 days (August 14, 2022) 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 did comply 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.