

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



February 23, 2023

Jill Heyman, Board Chair  
Oasis Center Inc.  
1704 Charlotte Avenue, Suite 200  
Nashville, TN 37203

Dear Ms. Heyman:

Please find attached the monitoring report of the Oasis Center 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 conducted the review on January 5, 2023.

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: Mark Dunkerley, CEO, Oasis Center, 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, CICA, CMFO, Office of Financial Accountability  
Camile Crutcher, Office of Financial Accountability  
Metro Finance Leadership Team



*Metropolitan Government of Nashville and Davidson County*

# **OASIS CENTER INC.**

## **◆ Monitoring Report ◆**

Conducted by



**Office of Financial Accountability**

February 23, 2023

# 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 Oasis Center 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 Oasis Center 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:

<b>Contract</b>	<b>Type</b>	<b>Amount</b>	<b>Contract Term</b>	
L-4788	Community Partnership Fund	\$45,000	July 1, 2021	June 30, 2022

### **Agency Background**

Oasis Center Inc. is a not-for-profit organization that was founded in 1969 to provide community-based care for youth experiencing alcohol and drug problems. Currently, the Oasis Center provides services to youths, families, schools, and neighborhoods with a mission to help youth grow, thrive and create positive change in their lives and in the community. According to the agency’s website, the Oasis Center operates over 20 programs and services based upon four areas for youth success: safety, belonging, empowerment, and generosity. As a result, the agency is able to serve over 3,500 youths and families in Middle Tennessee each year.

## 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 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-4788. 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.

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

The contract stipulates that the agency shall use the funds to achieve the following outcomes:



## **RESULTS OF REVIEW**

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1. 75% (30 out of 40) of participants will have no new adjudicated charges as reported by the Juvenile Court at three months post-program exit.
2. 75% (30 of 40) of participants will report feeling more connected to their community.
3. 60% (24 of 40) of participants will report having more positive feelings towards law enforcement.
4. 70% (28 of 40) of participants will report feeling good about themselves and their futures.

Based on our review of program documentation and discussions with staff, program performance objectives two (2), three (3), and four (4) were not met and the agency was not in compliance with contractual program objectives. See Findings #1 under Findings and Recommendations for additional details.

### **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 Juvenile Court an interim program report by November 1, 2021, a year-end program outcomes report by June 30, 2022, 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.

## **FINDINGS AND RECOMMENDATIONS**

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### **1. Program Performance Goals Not Met**

#### **Finding**

Oasis Center, Inc. failed to meet 3 out of the 4 program objectives as stated in the grant contract. Per the grant contract, the Oasis Center was to provide services with the following measurable objectives:

1. 75% (30 of 40) of participants will report feeling more connected to their community.
2. 60% (24 of 40) of participants will report having more positive feelings towards law enforcement.
3. 70% (28 of 40) of participants will report feeling good about themselves and their futures.

Based on test work performed, the Oasis Center provided services to thirty-two (32) program participants for which 28% (9 out of 32) reported feeling more connected to their communities and having more positive feelings towards law enforcement. In addition, the Oasis Center was unable to provide any documentation to support the percentage of participants who reported feeling good about themselves and their futures.

#### **Recommendation**

Oasis Center, Inc. should take the necessary steps to ensure that program objectives are met and documentation to support program outcomes are maintained for review. Management should further review their objectives to make sure they are reasonable and attainable.

#### **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 Metro Juvenile Court and submitted within 14 days from report date, via email to Shelley Hudson at [shelleyhudson@jnsnashville.gov](mailto:shelleyhudson@jnsnashville.gov). In addition, a copy of the corrective action will also need to be submitted to the Office of Financial Accountability, Kevin Brown via email at [kevin.brown@nashville.gov](mailto:kevin.brown@nashville.gov).