

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



April 12, 2024

Kinika Young, Board Chair
Nurture The Next
600 Hill Avenue, Suite 202
Nashville, TN 37210

Dear Mr. Jones:

Please find attached the monitoring report of Nurture the Next relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the fiscal year ending June 30, 2023.

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 January 09, 2024.

We appreciate the assistance provided by your agency during the course of the review. If you have any questions, please call me at 615-880-1725.

Sincerely,

A handwritten signature in cursive script that reads "Jane Dozier".

Jane Dozier, CIA, CFE
Director, Office of Financial Accountability

cc: Kristen Davis, President/CEO, Nurture the Next
Diane Lance, Director, Office of Family Safety
Becky Bullard, Office of Family Safety
Dolly Cook, Office of Family Safety
LaToya Townsend, Office of Family Safety
Kevin Crumbo, Director, Department of Finance

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Metropolitan Government of Nashville and Davidson County

NURTURE THE NEXT

◆ **Monitoring Report** ◆

Conducted by



Office of Financial Accountability

April 12, 2024

MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of Nurture the Next. 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 Nurture the Next 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-5408	Community Partnership Fund	\$30,000	July 1, 2022	June 30, 2023

Agency Background

Nurture the Next, formerly Prevent Child Abuse Tennessee, provides hands-on help and crisis intervention to vulnerable families and attempts to create a lasting impact in communities with their two-generation approach, using primary prevention education and advocacy to share ways that everyone in any community can support strong families and keep children safe. Nurture the Next provides in-home parenting support throughout 30 counties in Tennessee as well as offers several statewide programs. Per the agency’s website, their mission is “to create a future for children and families filled with promise and prosperity.”

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, 2022, through June 30, 2023.

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-5408. 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.

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 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 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 Appropriation.

Based on our test work, cost and services during the grant period were allowable and eligible.

3. Program and Performance Objectives

The contract stipulates that the agency shall use the funds to subcontract with Chorus, a Nashville based communications firms with specific experience in this type of work to execute the campaign. The goal of this project is to build public awareness around the signs and risk factors of interpersonal violence to increase

RESULTS OF REVIEW

the number of victims accessing services through the Family Safety Center (FSC) who are not currently being served. Nurture the Next will be:

1. Develop an outreach plan for FY2023 in partnership with the OFS Staff:
 - a. Chorus will create the plan to assess which existing communication assets from previous years can be repurposed, what additional communication tools might be needed, and which communication strategies will help the agency yield the best return on investment. The outreach plan will include a mix of strategies, which may include paid media, earned media and grassroots communication.
 - b. Implement the outreach plan:
 - i. Chorus will oversee the implementation of the plan. This may include:
 1. Media relations
 2. Messaging and content development
 3. Video production or editing
 4. Graphic design of digital or hard copy materials
 5. Ad development and placement

Based on our review of program documentation and discussions with staff, the program performance objectives were met, and 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 a quarterly metric/outcome report by January 31, and March 31, 2023, a program outcomes report, and a final expenditures report, no more than 45 days after the close of the contract. However, due to the delay in the execution of the grant contract the only quarterly metric/outcome (Interim) report required was due April 15, 2023.

We reviewed all applicable financial and programmatic reports required by the contract, including audited financial statements. Based on our review, the agency was in compliance with all financial and programmatic reporting requirements.

RESULTS OF REVIEW

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.