

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



April 8, 2024

Tara Swafford, Board Chair  
AGAPE  
P.O. Box 568  
Madison, TN 37116

Dear Ms. Swafford:

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 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 November 7, 2023.

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

Sincerely,

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

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

cc: Chandler Means, Executive Director, AGAPE  
Diane Lance, Director, Office of Family Safety  
Dolly Cook, Finance Manager, Office of Family Safety  
Kevin Crumbo, Director, Department of Finance  
Lauren Riley, Metropolitan Auditor, Office of Internal Audit

Kimery Grant, Office of Financial Accountability  
Michael Delk, Office of Financial Accountability  
Kara Waters, MPA, Office of Financial Accountability  
Camile Crutcher, Office of Financial Accountability  
Metro Finance Leadership Team



*Metropolitan Government of Nashville and Davidson County*

# **AGAPE**

## **◆ Monitoring Report ◆**

Conducted by



**Office of Financial Accountability**

April 8, 2024

# MONITORING REPORT

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## TABLE OF CONTENTS

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

## 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 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-5411	Community Partnership Funds	\$40,000	July 1, 2022	June 30, 2023

### **Agency Background**

AGAPE was founded in 1966 and opened its doors in 1967. Area church leaders recognized the need for an organization that would provide foster care and counseling services for unwed, pregnant women and foster and adoptive care for their infants and established AGAPE to meet these needs. In an effort to strengthen and support families, especially those experiencing difficult life issues such as relationship problems, grief and divorce to more serious clinical issues like depression, anxiety ADHD or various disorders such as eating disorders, etc., counseling for families and individuals was added to the services after a few years. According to the agency’s website, in 2021 Morning Star Sanctuary program provided shelter to 97 women and 56 children. Morning Star Program’s mission is to provide a safe haven and numerous other services for victims of domestic violence and their children.

## 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, 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-5411. 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 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 assist victims of domestic violence seeking services at the Family Safety Center with applying for Orders of Protection and Safety Planning with the following outcomes:

1. Provide professionally trained (OFS onboarding required for current and new staff) advocates at the Family Safety Center for after hours



## **RESULTS OF REVIEW**

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- (4:30p.m.- 8:00a.m.), weekend, weekday, and governmental holiday coverage at the Family Safety Center.
2. Provide safety planning to meet the determined needs including referral for Order of Protection and court advocacy services.
  3. Provide referrals to AGAPE's Director of Legal Services, Legal Aid, and pro-bono services as requested by clients.
  4. Provide follow up and linkage to additional court advocacy services through the Jean Crowe Advocacy Center and Family Safety Center of Nashville.
  5. Follow Metro's Office of Family Safety's Order of Protection practices and procedures and complete follow up trainings as requested.

Based on our review of program documentation and discussions with staff, all five program performance objectives were met, and the agency was in compliance with contractual program objectives. During our review of program documentation, it was noted that effective December 2022 to the end of the grant period AGAPE operated with no staff member filling the hours of 4:30p.m.-8:00a.m. AGAPE shifted efforts and began using contractors to fill the specified shifts for this grant. This required a budget revision with approval from OFS which was achieved in June 2023.

### **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. We noted during our review there was a slight delay in submitting the Quarterly Report due on 3/31/23. This report was received on 4/5/23. This is not listed as a finding against AGAPE. It is noted there was an error in attaching the report to the email to be submitted timely and the error was corrected in a timely manner.

## **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.