

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



April 8, 2024

Nancy Schultz, Board Chair
Nashville Children's Alliance
610 Murfreesboro Pike
Nashville, TN 37210

Dear Ms. Schultz:

Please find attached the monitoring report of the Nashville Children's Alliance relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the contract period 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 completed the review on January 30, 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: Dawn Harper, Chief Executive Officer, Nashville Children's Alliance, Inc.
Kevin Crumbo, Director, Department of Finance
Diane Lance, Executive Director, Office of Family Safety
Dolly Cook, Finance Manager, Office of Family Safety
LaToya Townsend, Office of Family Safety
Lauren Riley, Metropolitan Auditor, Office of Internal Audit

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Metropolitan Government of Nashville and Davidson County

NASHVILLE CHILDREN'S ALLIANCE

◆ **Monitoring Report** ◆

Conducted by



Office of Financial Accountability

April 8, 2024

MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of the Nashville Children’s Alliance. 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 Nashville Children’s Alliance 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 Resolution with Metro Government:

Contract	Type	Amount	Contract Term	
L-5412	Community Partnership Fund	\$50,000	July 01, 2022	June 30, 2023

Agency Background

Nashville Children’s Alliance, formerly Nashville Child Advocacy Center, was founded in 1992 and is a not-for-profit organization that provides services at no cost to children in Davidson County who have experienced sexual or severe physical abuse. The agency was formed for the purpose of engaging in activities that offer comfort, hope, and strength to abused children and their families, that provide a safe child-friendly environment for coordination and monitoring of professional and support services, and that promote the child’s safety and well-being. Per the agency’s website, its mission is “to reduce the trauma of child abuse victims and their families by facilitating a comprehensive multidisciplinary team approach to detection, investigation, prosecution and treatment of child abuse.”

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 01, 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 resolution L-5412. 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.

OBSERVATIONS AND RECOMMENDATIONS

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?	✓	

OBSERVATIONS AND RECOMMENDATIONS

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 of 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 grant period were allowable and eligible therefore, the agency was in compliance with the contractual budget requirement.

3. Program and Performance Objectives

The contract stipulates that the funds will be used as following: The Nashville Children's Alliance's primary goal is to reduce the trauma for children and families who have experienced child abuse or neglect. The Nashville Children's Alliance will:

1. Provide comprehensive wrap-around services and referrals to families in crisis due to allegations of child maltreatment.
2. Fill in the gap between the time a child is seen for a forensic interview and when they are able to start therapy.
3. Eighty-five percent of non-offending caregivers who come for a forensic interview will be evaluated to determine if they have been affected by COVID-19.
4. At least 150 non-offending caregivers who come for a forensic interview will be offered referrals for services and resources for themselves or child specific to needs presented.
5. Eighty percent or greater of the completed surveys will indicate a high level of satisfaction and comfort with NCA's Family Support Specialist related services as documented in the OMS Caregiver Survey.
6. Eighty percent or greater of the completed surveys will indicate a high level of understanding about possible behaviors expected from the child as documented in the OMS Caregiver Survey.
7. At least 45 children will receive additional mental health assessments following a forensic interview during this reporting period.

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 the agency to submit to Metro quarterly metric/outcomes reports by January 31, 2023, and March 31, 2023, as well as a year-end 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 did not comply with the quarterly metric/outcomes reporting requirements. However, in reviewing the documentation sent to the agency by the Metro department overseeing the grant contract; it was determined that only an interim report date of April 15, 2023, was required and therefore a finding will not be issued due to conflicting dates communicated to the agency.

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.