FREDDIE O'CONNELL
MAYOR

DEPARTMENT OF FINANCE

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

July 17, 2025

Russ Ellis, Board Chair
EPIC Girl, Inc.
1704 Charlotte Ave Suite 200
Nashville, TN 37203

Dear Mr. Ellis:

Please find attached the monitoring report of 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, 2024.

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 February 20, 2025.

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,

Jane Dozier

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

cc: Stacia Freeman, CEO, EPIC Girl, Inc.
Judge Sheila Calloway, Juvenile Court
Nicole Whitlock, Juvenile Court
Jenneen Reed, Director, Department of Finance

Lauren Riley, Metropolitan Auditor, Office of Internal Audit
Kimery Grant, Office of Financial Accountability
Metro Finance Leadership Team

700 President Ronald Reagan Way, Suite 310, Nashville, TN 37210 Phone: 615-880-1725

Metropolitan Government of Nashville and Davidson County

EPIC GIRL, INC

♦ Monitoring Report ♦

Conducted by

Office of Financial Accountability

July 17, 2025

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The Office of Financial Accountability (hereinafter referred to as "OFA") has completed a monitoring review of 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 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-5896	Community Partnership	$5,000	July 1, 2023	June 30, 2024

Agency Background

In 2015, EPIC Girl, Inc. 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, Inc. accomplishes its work through services offered on-site at the Juvenile Justice Center and at its agency offices in the Youth Opportunity Center at 1704 Charlotte Avenue, Nashville, TN. By embedding its workers in both facilities that are located adjacent to the neighborhoods many of its participants reside in, EPIC Girl, Inc. provides greater access and outreach, removing barriers to services to an often-marginalized population.

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, 2023 through June 30, 2024.

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-5896. 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?	✓	

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 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. 100 girls will be screened using the safety assessment
2. 100 girls will be given access to services
3. 25 girls will receive a safety class through EPIC Girl

Based on our review of program documentation and discussions with staff, 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 requires the agency to submit to Metro an interim program report by January 8, 2024. In addition, a final program report by July 8, 2024, and a final expenditures report, no more than 45 days after the end of the grant period.

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.