FREDDIE O'CONNELL
MAYOR

DEPARTMENT OF FINANCE

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

August 13, 2026

Anderson Williams, Board Chair
Pathways Kitchen
2013 25th Ave N,
Nashville, TN 37208

Dear Mr. Williams:

Please find attached the monitoring report of Pathways Kitchen relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the fiscal year ending June 30, 2025.

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 Monday, March 16, 2026.

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: Teri Sloan, Chief Operating Officer, Pathways Kitchen
Rokeisha Bryant, Chief Executive Officer, Pathways Kitchen
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
Brittany Bryant, Office of Financial Accountability
Sheronda Freeman- Moore, Office of Financial Accountability
Decorian Bowers, Office of Financial Accountability
Metro Finance Leadership Team

Metropolitan Government of Nashville and Davidson County

PATHWAYS KITCHEN

♦ Monitoring Report ♦

Conducted by

METRO FINANCE

Office of Financial Accountability

August 13, 2026

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The Office of Financial Accountability (hereinafter referred to as "OFA") has completed a monitoring review of Pathways Kitchen. 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 Pathways Kitchen 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. In summary, any agreement(s) that imposes performance and/or financial requirements on Metro 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:

Contract	Type	Amount	Contract Term	
L-6241	Community Partnership	$90,000	July 1, 2024	June 30, 2025

Agency Background

Pathways Kitchen was born from Café Momentum, a restaurant and culinary training program founded in 2015 in Dallas, TX to serve youth exiting detention facilities. Pathways Kitchen was founded as Café Momentum Nashville in 2021 and began its program in 2022 as an 8-week training program. With the launch of the catering arm, by 2023 they were providing consistent work opportunities to youth who had completed the initial training program. To better adapt to the needs of the Nashville community, Café Momentum Nashville became Pathways Kitchen in 2024. Today the work continues to be inspired by the successful Momentum Model while reflecting the local needs of the community.

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, 2024, through June 30, 2025.

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-6241. 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.

Based on our test work, some costs and services during the period were not allowable and eligible. Please see Finding #1 in the Findings and Recommendations section.

3. Program and Performance Objectives

The contract stipulates that the agency shall use the funds to serve justice-impacted youth ages 15 – 19 in Davidson County by achieving the following outcomes:

1) 75% will maintain or improve academic progress.
2) 80% will express greater confidence in communicating and advocating for themselves.

3) 75% will express greater confidence in managing a budget and their personal finances.
4) 50% will demonstrate improved life skills and/or self-efficacy scores.

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 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 program outcomes and a final expenditures report no more than 45 days after the close of the contract.

Based on our review, the agency was in compliance with programmatic reporting requirements, however, financial reporting needed improvement. Upon review of the agency's general ledger compared to the annual expenditure report, discrepancies were identified regarding omitted ledger transactions including youth intern wages, employee wages, and supply expenditures. Due to these identified errors, the agency re-reviewed their current general ledger identified the noted omissions, entered adjusting entries and provided OFA with a corrected general ledger reflecting all grant expenditures.

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.

1. Agency Incurred Questioned Costs

Finding

Pathways Kitchen invoiced and received reimbursement from the Metro Juvenile Court's office for grant expenditures totaling $90,000.00 during FY 2025, of which $7,534.61 has been deemed unallowable, due to discrepancies identified during the review.

During a sample review of invoices and receipts provided to support grant expenditures, it was identified that one invoice for youth intern wages was invoiced to Metro twice totaling $441.00.

Additional errors were identified related to the miscalculation of salaries and benefits resulting in amounts overbilled to Metro totaling $7,093.61. Pretax deductions were not factored into the calculation of some staff effort charged to the grant resulting in an overbilling of $706.33. Excel formulas used to calculate salaries and benefits for staff charged to the grant contained errors that inadvertently overcharged Metro $4,937.47. One salaried staff member who worked over their scheduled hours per week but was not actually paid for that time had the extra hours charged to the grant in error totally $1,449.81.

Recommendation

OFA recommends a thorough review of expenditures charged to the Metro grant prior to submission for reimbursement. This should include, at minimum, a two-person review to reduce potential billing errors. In addition, Pathways Kitchen should also reimburse Metro for the overbilling amount of $7,534.61.

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 Juvenile Court and submitted within 14 days from the report date, via email, to Nicole Whitlock at NicoleSWhitlock@jisnashville.gov. In addition, a copy of the corrective action will also need to be submitted to the

Office of Financial Accountability, via email, to Jane Dozier at Jane.Dozier@nashville.gov.