

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



November 7, 2018

Richard Fletcher
Backfield in Motion
920 Woodland Street
Nashville, TN 37206

Dear Mr. Fletcher:

Please find attached the monitoring report of the Backfield in Motion relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the fiscal year ending June 30, 2018.

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 conducted the review on September 13, 2018.

We appreciate the assistance provided by your agency during the course of the review. If you have any questions, please call me at 615-862-6712.

Sincerely,

Kevin Brown, CMFO, CICA, CFE
Finance Manager

cc: James "Boots" Donnelly, Executive Director, Backfield in Motion, Inc.
Micah J. Kimble, Vice – President, Backfield in Motion, Inc.
Talia Lomax-O'dneal, Director of Finance, Department of Finance
Brian Kelsey, Chief Strategy Officer, Office of the Mayor
Kim McDoniel, Deputy Director of Finance, Department of Finance

Gene Nolan, Deputy Director of Finance, Department of Finance
Phil Carr, Chief of Accounts, Department of Finance
Tony Neumaier, Budget Officer, Department of Finance
Mark Swann, Metropolitan Auditor, Office of Internal Audit
Fred Adom, CPA, CGMA, CICA, Director, Office of Financial Accountability
Essie Robertson, CPA, CMFO, CICA, Office of Financial Accountability



Metropolitan Government of Nashville and Davidson County

BACKFIELD IN MOTION

◆ **Monitoring Report** ◆

Conducted by



Office of Financial Accountability

November 7, 2018

MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of Backfield in Motion. 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 Backfield in Motion 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	Contact Term	
L-3894	Community Partnership Funds	\$28,800	July 1, 2017	June 30, 2018

Agency Background

Backfield in Motion is a non-profit organization based in Nashville that believes academic achievements and exposure to diverse opportunities for learning can inspire inner-city boys to reach their maximum potential and to become significant contributors to society. Specifically, Backfield in Motion serves boys ranging from 10 to 18, with the majority of them coming from economically disadvantaged households within the Metropolitan Nashville area. The organization provides intensive tutoring throughout the week, plus a Saturday School which is made up of four hours of interactive, hands-on learning with the primary focus on reading, language arts, and math. Backfield in Motion, Inc. includes athletics as a motivational tool in support of their academic programs. Working in conjunction with the Metro Parks and Recreational Department, the organization coordinates a year-long sports league at area community centers.

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, 2017 through June 30, 2018.

The monitoring review procedures included meeting with agency management and staff, reviewing the 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-3894. 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

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 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 period were allowable and eligible.

RESULTS OF REVIEW

3. Program and Performance Objectives

The contract stipulated that the agency shall use the funds to provide an afterschool program with the following outcomes:

1. Provide year-round structured out-of-school program for at least 150 unduplicated boys (100 middle and 50 high school) students including academic Partnership, life skills, fitness/recreation, community service and post-secondary preparation.
2. At least 90% (90 of 100) of Middle School students will increase scores from pre-test to post-test in one or more core subjects (reading, math, or science) by year end.
3. At least 90% (90 of 100) of Middle School students will maintain a 95% attendance rate at school by year-end.
4. At least 90% (90 of 100) of Middle School students will reduce behavior incidents by 50% or more at school by year-end.
5. At least 90% (45 of 50) of High School students will improve their ACT “practice” test scores in one or more ACT domain of Reading, English, Math and/or science on ACT exams in the 2017-2018 school year by attending ACT classes and ACT workshops.
6. At least 90% of high school students will stay in school and remain on track to graduate by year-end.
7. At least 90% of BIM seniors will graduate from high school on time, with at least 8 of these students advancing to higher learning within the first six months after graduation.

Based on our review of program documentation and discussions with staff, two thru seven program performance objectives could not be verified and the agency was not in compliance with contractual program objectives. See Finding #1 in the Findings and Recommendations section for more details.

RESULTS OF REVIEW

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 failed to submit the final expenditures report timely. See Finding #2 in the Findings and Recommendations section for more details.

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. Program Performance Objectives Not Met

Finding

As noted in last year's report, Backfield In Motion again failed to the adequately document compliance with required program objectives. More specifically, the Backfield in Motion failed to demonstrate compliance with 85% (six out of the seven) program objectives as stated in the grant contract. The program objectives that the agency failed to meet were as follows:

- 2) At least 90% (90 of 100) of Middle School students will increase scores form pre-test to post-test in one or more core subjects (reading, math, or science) by year end
- 3) At least 90% (90 of 100) of Middle School students will maintain a 95% attendance rate at school by year-end.
- 4) At least 90% (90 of 100) of Middle School students will reduce behavior incidents by 50% or more at school by year-end
- 5) At least 90% (45 of 50) of High School students will improve their ACT "practice" test scores in one or more ACT domain of Reading, English, Math, and/or Science on ACT exams in the 2017-18 school year by attending ACT classes and ACT workshops.
- 6) At least 90% of high school students will stay in school and remain on track to graduate at year-end.
- 7) At least 90% of BIM seniors will graduate from high school on time, with at least 8 of these students advancing to higher learning within the first six months after graduation.

The agency provided “worksheets” that appeared to reflect compliance with the stated program objectives; however, the agency could not provide the documentation necessary to support the outcomes stated in the worksheets. Therefore, without sufficient and adequate program documentation, the OFA could not verify and/or confirm compliance with the required program objectives.

FINDINGS AND RECOMMENDATIONS

Recommendation

Backfield in Motion should take the necessary steps to ensure that program objectives are met and adequate documentation is available to support the outcomes. The agency should further enhance its records of each student's progress with official documentation. Acceptable documentation would include: school-issued attendance records, report cards, pre-test and post-tests for High School students, and acceptance letters accompanied by proof of attendance from higher learning institutes.

2. Reliability of Financial and Programmatic Reporting

Finding

The Backfield in Motion failed to adhere to the reporting requirements as stated in the grant contract. Section C.4 of the grant contract states, "The recipient must submit a final grant annual expenditure report, to be received by Mayor's Office, within 45 days of the end of the grant contract." Therefore, the required final annual expenditure report was due no later than August 15, 2018. At the time of grant review, September 13, 2018, the Backfield in Motion had not submitted the required report.

Recommendation

Management should take the necessary steps to ensure that the required final annual expenditure report is submitted to the Mayor's Office within the required time frame.

FINDINGS AND RECOMMENDATIONS

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 submitted within 14 days from the report date to the address below:

Office of the Mayor
1 Public Square, Suite 100
Nashville, TN 37201
ATTN: Brian Kelsey