

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



January 23, 2020

Nancy Cornwell – Board Chair
AGAPE
P.O. Box 568
Nashville, TN 37116

Dear Ms. Cornwell:

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, 2019.

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 October 15, 2019.

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: Chandler Means, Executive Director, AGAPE
Kevin Crumbo, Director of Finance, Department of Finance
Diane Lance, Director, Office of Family Safety
Andrew Sullivan, Financial Officer, Office of Family Safety
Talia Lomax-O'dneal, Deputy Director of Finance, Department of Finance
Kim McDoniel, Deputy Director of Finance, Department of Finance
Phil Carr, Chief of Accounts, Department of Finance

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Dolly Cook, CICA, Office of Financial Accountability
Nicole Whitlock, Office of Financial Accountability



Metropolitan Government of Nashville and Davidson County

AGAPE

◆ Monitoring Report ◆

Conducted by



Office of Financial Accountability

January 23, 2020

MONITORING REPORT

TABLE OF CONTENTS

INTRODUCTION	5
OBJECTIVES, SCOPE AND METHODOLOGY	6
RESULTS OF REVIEW	7
FINDINGS AND RECOMMENDATIONS	10

INTRODUCTION

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 the 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:

Contract	Type	Amount	Contract Term	
L-4092 (A39086)	Community Partnership Funds	\$50,000	July 1, 2018	June 30, 2019

Agency Background

The AGAPE is a private, non-profit entity offering services to victims of domestic violence. The agency maintained an emergency 16-bed shelter that provided safety, support, and refuge for victims and their children, who could remain in the shelter for up to 90 days. In addition to the confidential shelter services for victims needing immediate protection, the agency maintained a 24-hour crisis hotline to assist domestic violence victims seeking information, safety planning or housing.

AGAPE's programs include Morning Star Sanctuary Domestic Violence Shelter and Court Advocacy. Morning Star Sanctuary is one of only two emergency domestic violence shelters in Davidson County. Last year, it provided shelter to 170 victims.

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, 2018 through June 30, 2019.

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-4092 (A-39086). 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 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 provide shelter and supportive services with the following outcomes:

1. AGAPE –Morning Star's primary goal for victims housed during the 2018/19 grant year is 340 (women, children, & men).

RESULTS OF REVIEW

2. Incorporate Lethality Assessment tool to be used in shelter, phone counseling, support groups.
3. AGAPE-Morning Star's advocates at JCAC and Night Court will assist 1,800 clients with their Orders of Protection (OOPs).
4. Case Management will assist 150 clients in finding housing and employment.

Based on our review of program documentation and discussions with staff, two of the four program performance objectives were not met and the agency was not in compliance with contractual program objectives. See finding #1 in the Findings and Recommendations section for additional details.

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.

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.

FINDINGS AND RECOMMENDATIONS

1. Program Performance Goals Not Met

Finding

The AGAPE failed to meet program objectives #1 and #3 as stated in their Domestic Violence Grant Opportunity Proposal Form incorporated into the grant contract as attachment 1. Objectives #1 and #3 were:

1. AGAPE –Morning Star’s primary goal for victims housed during the 2018/19 grant year is to serve 340 (women, children, & men).

3. AGAPE-Morning Star’s advocates at JCAC and Night Court will assist 1,800 clients with their Order of Protection (OOPs).

Based upon documentation provided, AGAPE-Morning Star housed 170 unduplicated victims and assisted 1,720 clients with their orders of protections (OOPs).

Recommendation

AGAPE should take the necessary steps to ensure that program objectives are met and documentation to support program outcomes are maintained for review. Management should further review their objectives to make sure they are reasonable and obtainable.

Corrective Action Plan Required

Please submit a corrective action plan indicating the actions the agency intends to take to correct the finding identified in this report. The corrective action plan should be submitted within 14 days from the report date to the address below:

Metropolitan Office of Family Safety
610 Murfreesboro Pike
Nashville, TN 37210
Attn: Andrew Sullivan