

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



February 4, 2020

Dr. James E.K. Hildreth
Meharry Medical College
Division of Public Health Practice
1005 Dr. DB Todd Jr. Blvd.
Nashville, TN 37208

Dear Dr. Hildreth:

Please find attached the monitoring report of the Meharry Medical College, Division of Public Health Practice 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 the Metropolitan Nashville Government to any nonprofit organization. Staff from the Office of Financial Accountability conducted the review on October 2, 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: Mekeila Cook, PHD, Meharry Medical College, Division of Public Health Practice
Sandra Williams, Meharry Medical College
Kevin Crumbo, Director of Finance, Department of Finance

Judge Sheila D.J Calloway, Juvenile Court Judge
Kathryn Sinback, Juvenile Court
Jim Swack, Juvenile Court
Shelley Hudson, Juvenile Court
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
Gina Pruitt, Interim Metropolitan Auditor, Office of Internal Audit
Fred Adom, CPA, CGMA, CICA, Director, Division of Grants & Accountability
Essie Robertson, CPA, CMFO, CICA, Office of Financial Accountability
Dolly Cook, CICA, Office of Financial Accountability
Nicole Whitlock, Office of Financial Accountability



Metropolitan Government of Nashville and Davidson County

MEHARRY MEDICAL COLLEGE, DIVISION OF PUBLIC HEALTH PRACTICE

◆ **Monitoring Report** ◆

Conducted by



Office of Financial Accountability

February 4, 2020

MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of the Meharry Medical College, Division of Public Health Practice. 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 Meharry Medical College, Division of Public Health Practice 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-4084 (A-38836)	Community Partnership Funds	\$50,000	July 1, 2018	June 30, 2019

Agency Background

Meharry Medical College is an academic health sciences center that exists to improve the health and health care of minority and underserved communities by offering education and training programs in the health sciences. Meharry places special emphasis on providing opportunities for people of color, individuals from disadvantaged backgrounds, and others regardless of race or ethnicity; delivering high quality health services; and conducting research that fosters the elimination of health disparities.

As the contracting agency of this proposal, the mission of EPIC Girl is to empower girls to reach their full potential through educational programs, mentoring, counseling, and community activities.

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-4084 (A-38836). 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 achieve the following outcomes:

1. Eighty (80) girls will participate in the EMPOWERMENT curriculum, forty (40) girls from Maplewood High School and forty (40) girls from Hillsboro High School.

RESULTS OF REVIEW

2. Thirty-two (32) Safe Zone teachers will receive de-escalation training at Maplewood and Hillsboro High Schools.

Based on our review of program documentation and discussions with staff, one of the program performance objectives was 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 did comply 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 Meharry Medical College and EPIC Girl failed to meet one of the two agency's contractual program objectives. Per the scope of services:

1. Eighty (80) girls will participate in the EMPOWERMENT curriculum, forty (40) girls from Maplewood High School and forty (40) girls from Hillsboro High School.

Based upon the provided program documentation, Meharry Medical College and EPIC Girl only served sixty (60) girls, twenty (20) girls from Maplewood High School and forty (40) girls from Hillsboro High School.

Recommendation

The Meharry Medical College and EPIC Girl should take necessary steps to ensure that program objectives are met. Management should further review their objectives to make sure they are reasonable and attainable.

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:

Metro Davidson County Juvenile Court
100 Woodland Street
P.O. Box 196306
Nashville, TN 37219-6306
Attn: Shelley Hudson