



**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**

March 25, 2020

Paul Steele, Board Chair  
The Family Center  
139 Thompson Lane  
Nashville, TN 37211

Dear Mr. Steele:

Please find attached the monitoring report of The Family Center 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 November 21, 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: Susan Galeas, Executive Director, The Family Center  
Kevin Crumbo, Director, Department of Finance  
Celia Larson, Metro Public Health Department  
Dianne Harden, Metro Public Health Department  
Bradley Thompson, Metro Public Health Department

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*Metropolitan Government of Nashville and Davidson County*

# **THE FAMILY CENTER**

◆ **Monitoring Report** ◆

Conducted by



**Office of Financial Accountability**

March 25, 2020

# MONITORING REPORT

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## INTRODUCTION

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The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of The Family Center. 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 Family Center 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:

<b>Contract</b>	<b>Type</b>	<b>Amount</b>	<b>Contract Term</b>	
L-4087 (A-38949)	Community Partnership Funds	\$50,000	July 1, 2018	June 30, 2019

### **Agency Background**

Per The Family Center’s website, the agency is a private, not-for-profit organization whose mission is “breaking multi-generational cycles of child abuse, neglect and trauma.” The Family Center offers a range of evidence or research-based programs that help break cycles of trauma in families. The agency provide seminars targeting specific needs in shorter time frames, groups that offer more intensive information and skills for families, two-generational coaching in homes, safety zones, or facilities, and training for nonprofits, businesses, and systems like courts or jails to advance knowledge and integrate system changes related to ACEs (Adverse Childhood Experiences and Adverse Community Environments) and Trauma Informed Principles.

## OBJECTIVES, SCOPE AND METHODOLOGY

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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-4087 (A-38949). 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

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### 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**

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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*.

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 is 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 Appropriation.

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 the following outcomes:

1. A trauma informed and responsive court culture that reduces traumatic stress among youth, families and staff.



## RESULTS OF REVIEW

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2. Decrease time youth spend in court and recidivism, cultivates resilience, and improves the well-being of youth and families.
3. Reduce court staff reactiveness, compassion fatigue, and turnover all of which increases the likeliness of trauma perpetuation among youth and families.

Based on our review of program documentation and discussions with staff, one of the three 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 of the report for more details.

### **4. Reliability of Financial and Programmatic Reporting**

The contract requires the agency to submit to Metro year end reports of the program outcomes 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 was in compliance with the 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

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### 1. Program Performance Goals Not Met

#### **Finding**

The Family Center failed to meet one of the three agency's contractual program objectives. Per the scope of services, the agency failed to meet the following objective:

1. Decrease time youth spend in court and recidivism, cultivates resilience, and improves the well-being of youth and families.

Based upon documentation provided, The Family Center did not perform any activities toward this objective during the grant period but rather delayed the implementation of the program that supported the above stated objective until fiscal year 2020, as a result of staffing turnover. Therefore, The Family Center failed to meet the required program objective as stated within the contract.

#### **Recommendation**

Management should take the necessary steps to ensure that program objectives are met. 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 findings identified in this report. The corrective action plan should be submitted within 14 days from the report date to the address below:

Metro Public Health Department  
Lentz Public Health Center  
2500 Charlotte Avenue  
Nashville, TN 37209  
ATTN: Bradley Thompson