

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



February 12, 2021

Theresa Zuckowsky, Board Chair  
FiftyForward  
174 Rains Avenue  
Nashville, TN 37203

Dear Ms. Zuckowsky:

Please find attached the monitoring report of FiftyForward relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the fiscal year ending June 30, 2020.

The Office of Financial Accountability is charged with the responsibility of monitoring grant funds, including Direct Appropriations, from Metropolitan Nashville Government to any nonprofit organization. Staff from the Office of Financial Accountability conducted the review on November 9, 2020.

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*

Kevin Brown, CMFO, CICA, CFE  
Director, Office of Financial Accountability

cc: Sallie Hussey, Executive Director, FiftyForward  
Kevin Crumbo, Director, Department of Finance  
Talia Lomax-O'dneal, Deputy Director, Department of Finance  
Kim McDoniel, Deputy Director, Department of Finance  
Mary Jo Wiggins, Deputy Director, Department of Finance

OFFICE OF FINANCIAL ACCOUNTABILITY

Tom Eddlemon, Deputy Director, Department of Finance  
Phil Carr, Chief of Accounts, Department of Finance  
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Nicole Whitlock, Office of Financial Accountability



*Metropolitan Government of Nashville and Davidson County*

# **FIFTY FORWARD**

## **◆ Monitoring Report ◆**

Conducted by



**Office of Financial Accountability**

February 12, 2021

# 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 FiftyForward. 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 FiftyForward 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-4232	Direct Appropriation	\$125,000	July 1, 2019	June 30, 2020

### **Agency Background**

FiftyForward is a non-profit agency providing programs and services designed to keep seniors, 50 years of age or older, fit, healthy, and involved; and to provide social services to enable home bound seniors to remain independent in their own home as long as possible.

Founded in 1956, FiftyForward annually touches the lives of more than 20,000 individuals – senior adults, children and families in Middle Tennessee. Through seven centers and a variety of programs in Davidson and Williamson counties, FiftyForward provides enrichment opportunities.

## 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, 2019 through June 30, 2020.

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-4232. 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 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 the following outcomes:



## RESULTS OF REVIEW

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1. Five Davidson County lifelong learning centers will provide a minimum of 1,000 instructional day and evening classes and activities for 2,250 diverse unduplicated members' personal growth, health, wellness and community involvement.
2. FiftyForward Fresh/Meals on Wheels will provide 150 unduplicated vulnerable older adults with nutritious home delivered meals, safety checks and opportunities for socialization.
3. Adult Day Services will provide 32 unduplicated older adults living with cognitive and or physical limitations with structured activities that enhance their abilities and safety and assist them to remain living in the community.

Based on our review of program documentation and discussions with staff, two 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 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 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 complied with all financial and programmatic reporting requirements.

## RESULTS OF REVIEW

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### **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**

FiftyForward failed to meet two (2) of the three (3) agency's contractual program objectives. Per the scope of services, the agency failed to meet the following outcomes:

1. Five Davidson County lifelong learning centers will provide a minimum of 1,000 instructional day and evening classes and activities for 2,250 diverse unduplicated members' personal growth, health, wellness and community involvement.
2. FiftyForward Fresh/Meals on Wheels will provide 150 unduplicated vulnerable older adults with nutritious home delivered meals, safety checks and opportunities for socialization.

Based upon the program documentation provided and discussions with staff, FiftyForward provided 897 instructional day and evening classes and activities not 1,000 as required. In addition, the agency served 139 unduplicated vulnerable older adults through its FiftyForward Fresh/Meals on the Wheels program not 150 required by the contract.

#### **Recommendation**

FiftyForward should take the necessary steps to ensure that program objectives are met and ensure that the program objectives 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 finding identified in this report. The corrective action plan should be addressed to the Office of Grants and Accountability and submitted within 14 days from the report date, via email, to Vaughn Wilson at [vaughn.wilson@nashville.gov](mailto:vaughn.wilson@nashville.gov).