

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



October 29, 2024

Leah Melber, President and CEO
Adventure Science Center
800 Fort Negley Blvd.
Nashville, TN 37203

Dear Ms. Melber:

Please find attached the monitoring report of Adventure Science Center relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the fiscal year ending June 30, 2023.

The Office of Financial Accountability is charged with the responsibility of monitoring grant funds, including Direct Appropriation Funds, from Metropolitan Nashville Government to any nonprofit organization. Staff from the Office of Financial Accountability initiated the review on Thursday, June 27, 2024.

We appreciate the assistance provided by your agency during the course of the review. If you have any questions, please call me at 615-880-1725.

Sincerely,

Jane Dozier

Jane Dozier, CIA, CFE
Director, Office of Financial Accountability

cc: Karen Musacchio, Chief Business Officer, Adventure Science Center
Michelle Pruett, Institutional Giving Manager, Adventure Science Center
Kevin Crumbo, Director, Department of Finance
Lauren Riley, Metropolitan Auditor, Office of Internal Audit

Kimery Grant, Office of Financial Accountability
Brittany Bryant, Office of Financial Accountability
Michael Delk, Office of Financial Accountability
Kara Waters, Office of Financial Accountability
Camile Crutcher, Office of Financial Accountability
Metro Finance Leadership Team



Metropolitan Government of Nashville and Davidson County

ADVENTURE SCIENCE CENTER

◆ **Monitoring Report** ◆

Conducted by



Office of Financial Accountability

October 29, 2024

MONITORING REPORT

TABLE OF CONTENTS

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

INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of Adventure Science Center (hereinafter referred to as “ASC”). 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 ASC 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. In summary, any agreement(s) that imposes performance and/or financial requirements on Metro 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:

Contract	Type	Amount	Contract Term	
L-5435	Direct Appropriation	\$125,000	July 1, 2022	June 30, 2023

Agency Background

For over 75 years, ASC has been bringing science to life for students, teachers, and families in Middle Tennessee and across the U.S. ASC is an independent, not-for-profit science and technology center. Dedicated to delivering innovative, dynamic learning experiences that open minds to the wonders of science and technology and to foster a better understanding of ourselves and the world around us. Perched atop a hill with spectacular views of the city, the 44,000-square-foot space features more than 175 hands-on exhibits focused on biology, astronomy, physics, earth science, energy, weather, sound, and space and is home to state-of-the-art Sudekum Planetarium.

Serving more than 200,000 people annually, Adventure Science Center continues to be a premier attraction and learning center for visitors throughout Middle Tennessee and beyond. Each year, the science center provides reduced or free admission to more than 20,000 guests and remains free for Tennessee educators and MNPS

OBJECTIVES, SCOPE AND METHODOLOGY

students during field trips. Over the next three years, more than 15,000 square feet of exhibit space at Adventure Science Center will evolve into more exciting experiences. From an interactive climbing structure to an immersive exploration of infinity, the science center has something for everyone.

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, 2022 through June 30, 2023.

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-5435. 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 test work 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 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. Support the operational costs of the museum and deliver year-round informal science education programs and activities designed to increase public

RESULTS OF REVIEW

awareness, interest, and understanding of science, technology, engineering, and math for 40,000 Davidson County residents.

2. Support the operational costs of providing the "Faces of STEM" program in partnership with Metro Nashville Public Schools for 4,000 students. This program virtually exposes students enrolled in 18 designated middle STEM schools to a variety of STEM career fields through live and recorded sessions.

Based on our review of program documentation and discussions with staff, the program performance objectives were met, and the agency was in compliance with contractual program objectives.

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 Department an interim program report by February 17, 2023, a year-end program outcomes report and a final expenditures report, both reports due 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.