

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



October 15, 2024

Dr. Nelson L Adams, III  
Meharry Medical College  
Center for Health Policy  
1005 Dr. DB Todd Jr. Blvd  
Nashville, TN 37208

Dear Dr. Adams:

Please find attached the monitoring report of Meharry Medical College Center for Health Policy 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 Community Partnership Funds, from Metropolitan Nashville Government to any nonprofit organization. Staff from the Office of Financial Accountability initiated the review on January 24, 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,

A handwritten signature in cursive script that reads "Jane Dozier".

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

cc: A. Dexter Samuels, Ph.D., Executive Director, Center for Health Policy  
Terrica Arnold, M.ED, Sr. Research Coordinator, Center for Health Policy  
Sanjoy Sircar, Center for Health Policy

Law Bareek, Center for Health Policy  
Judge Sheila Calloway, Juvenile Court Judge  
Jim Swack, Juvenile Court  
Nicole Whitlock, Juvenile Court  
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  
Kara Waters, Office of Financial Accountability  
Michael Delk, Office of Financial Accountability  
Camile Crutcher, Office of Financial Accountability  
Metro Finance Leadership Team



*Metropolitan Government of Nashville and Davidson County*

# **MEHARRY MEDICAL COLLEGE CENTER FOR HEALTH POLICY**

**◆ Monitoring Report ◆**

**Conducted by**



**Office of Financial Accountability**

October 15, 2024

**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 Meharry Medical College Center for Health Policy. 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 Meharry Medical College Center for Health Policy 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:

<b>Contract</b>	<b>Type</b>	<b>Amount</b>	<b>Contract Term</b>	
L-5352	Community Partnership	\$40,000	July 1, 2022	June 30, 2023

### **Agency Background**

Meharry Medical College is a fully accredited, private college committed to training health care professionals and leaders in many medical and health related fields. According to the agency’s website, they received a grant in February 2009 to establish the Center for Health Policy whose mission is “to increase the diversity of health policy leaders in the social, behavioral, and health sciences who will one day influence health policy at the national level.”

The Choosing How I Lead Life (CHILL) Program at Whites Creek High School, Alex Green and McKissack School is a collaborative public health approach to address youth violence. The program is rooted in educating students for best outcomes utilizing a prevention intervention curriculum.

## 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, 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-5352. 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 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 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. 90% of participants will reflect improvement in conflict management measured by pre and post surveys.



## RESULTS OF REVIEW

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2. 90% of participants that complete the program will show an improvement in their academic and behavior performance at school measured by their academic record (grade improvement from first semester to end of school year) and behavior record (decrease in disciplinary actions at school).
3. 90% of participants that complete the program will report feeling more connected to their school and home community; measured by student engagement through event surveys and event attendance.

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 year end reports of the program outcomes by July 10, 2023, and a final expenditures report, no more than 45 days after the close of the contract. The contract also stipulates an interim program report be submitted to Juvenile Court no later than January 9, 2023.

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.