

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



January 21, 2025

Cynthia Whitfield-Story, Board Chair
Fifty Forward
174 Rains Avenue
Nashville, TN 37203

Dear Ms. Whitfield-Story:

Please find attached the monitoring report of Fifty Forward relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the fiscal year ending June 30, 2024.

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 November 4, 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: Sallie Hussey, Chief Executive Officer, Fifty Forward
Teresa McDaniel, Chief Financial Officer, Fifty Forward
Rebecca Stiehl, Accountant, Fifty Forward
Janeen Reed, 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

FIFTY FORWARD

◆ **Monitoring Report** ◆

Conducted by



Office of Financial Accountability

January 21, 2025

MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of Fifty Forward. 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 Fifty Forward 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-5821	Community Partnership	\$10,000	July 1, 2023	June 30, 2024

Agency Background

Established in 1956, Fifty Forward supports champions and enhances life for those 50 and older. Beginning as a three-day-a-week program for active seniors at the Fifty Forward Knowles Center (then downtown), to a network of seven centers in 2007, Fifty Forward has grown to be the premier nonprofit organization serving adults 50 and older in Middle Tennessee. In addition to Fifty Forward’s lifelong learning centers, they offer specific services, programs, and resources to encourage volunteerism and engagement to keep older adults living independently for as long as possible.

At Fifty Forward locations, members participate in hundreds of educational and wellness programs as well as virtual programming. They also provide needed assistance to those wanting to stay in their homes through their Living At Home Care Management Services and offer essential services (food, access to resources) to those who need their advocacy.

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, 2023 through June 30, 2024.

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-5821. 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 outcome:

1. Fifty Forward's Living at Home (LAH) program expects to serve at least 20 older adult victims of crime in fiscal year 2024. Of those individuals, Fifty Forward projects that 80% will improve their social, emotional, and/or

RESULTS OF REVIEW

physical health by accepting and utilizing at least 50% of the services and resources specified in their individualized care plans.

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 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 failed to submit the final expenditure report timely. See finding #1 in the Findings and Recommendations section for more details.

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.

1. Failure to Meet Reporting Requirement Deadline

Finding

Fifty Forward failed to adhere to the reporting deadline requirement for the Annual Expenditure Report, as listed on page two, section C.3., of their contract with Metro. The contract states the report should be submitted to Metro's Office of Family Safety, within 45 days of the end of the grant contract. The Annual Expenditure Report was submitted by Fifty Forward on November 1, 2024, and it was due to Office of Family Safety, no later than, August 14, 2024.

Per the Metro Non-Profit Grants Manual, Chapter 8: Reporting Requirements, page 31, it states the following:

All grantees must submit expenditure reports once a year to reconcile grant receipts with grant revenues. Metro will monitor Grantees for compliance with reporting requirements. Failure to comply with the reporting requirements would constitute a violation of the grant contract. The expenditure report is due 45 days after the end of the grant period. If Metro funds are fully exhausted before the end of the grant period, the grantee can submit the expenditure report earlier.

Recommendation

Fifty Forward should take the necessary steps to ensure that the required final annual expenditure report is submitted to the Office of Family Safety within the required time frame.

Corrective Action Plan Required

Please submit a corrective action plan indicating the actions the agency intends to take to correct the finding(s) identified in this report. The corrective action plan should be addressed to Metro's Office of Family Safety and be submitted within 14 days from monitoring report date, via email to LaToya Townsend at latoyatownsend@jisnashville.gov. In addition, a copy of the corrective action plan will need to be submitted to the Office of Financial Accountability, Jane Dozier at jane.dozier@nashville.gov.