

DEKALB COUNTY, GEORGIA



**HUMAN AND COMMUNITY DEVELOPMENT**

---

**AUDIT REPORT**

**OFFICE OF SENIOR AFFAIRS**

**PREPARED BY  
FINANCE- INTERNAL AUDIT DIVISION**

DEKALB COUNTY, GEORGIA



Page intentionally left blank.

DEKALB COUNTY, GEORGIA



**Finance Department**  
Internal Audit

**TRANSMITTAL MEMORANDUM**

**DATE:** April 21, 2015  
**TO:** Chris Morris, Director DeKalb Human and Community Development  
Allen Mitchell, Assistant Director of Human and Community Development  
**FROM:** Cornelia Louis, Deputy Director of Finance-Internal Audit (DIA)  
**SUBJECT:** Human and Community Development-Office of Senior Affairs (OSA)  
**RE:** Review of Financial Management and Services

**Interim Chief  
Executive Officer**

Lee May

**Board of  
Commissioners**

District 1  
Nancy Jester

District 2  
Jeff Rader

District 3  
Larry Johnson

District 4  
Sharon Barnes Sutton

District 5  
Lee May

District 6  
Kathie Gannon

District 7  
Stan Watson

Attached is the report of Human and Community Development-Office of Senior Affairs Review, which you requested. The issues raised in the report were discussed with you during the Exit Conference on April 8, 2015. In addition, the report was discussed with Sandra Morrow and Ilma Hodge on April 21, 2015.

As is customary with our audit work, we do not include the auditee's comments in our report. However, you may consider sending your comments or responses directly to Gwen Brown-Patterson, Interim Chief Financial Officer/Finance Director.

We appreciate the cooperation and assistance we received from Human and Community Development, Office of Senior Affairs staff during the course of this review. If you have any questions about the audit or this report, please feel free to contact me at 404-371-2639

Sincerely,

Cornelia Louis

cc: Board of Commissioners (BOC)  
Zachary Williams, Chief Operating Officer/Executive Assistant  
Gwen Brown-Patterson, Interim Chief Financial Officer/Finance Director  
Luz Borrero, Deputy Chief Operating Officer for Infrastructure  
O.V. Brantley, County Attorney  
John Matelski, Chief Information Officer  
Dale Philips, Director of Human Services  
Benita Ransom, Director of Human Resources  
Alfred Elder, Human Resources Manager-Employee Relations  
Claudette Leak, Administrative Project Manager

cl/fae

**HUMAN AND COMMUNITY DEVELOPMENT  
OFFICE OF SENIOR AFFAIRS  
TABLE OF CONTENTS**

<b>GENERAL INFORMATION</b> .....	2
<b>PURPOSE AND SCOPE</b> .....	2
<b>FINDINGS AND RECOMMENDATIONS</b> .....	5
<b>SERVICES PROVIDED TO DEKALB COUNTY SENIORS</b> .....	5
<b>Meals Services</b> .....	5
<b>Transportation Services</b> .....	7
<b>In-House Service, Personal Care, Care Transition</b> .....	9
<b>COMPLIANCE WITH GRANTS</b> .....	11
<b>New Freedom Grant</b> .....	11
<b>FTA GRANT</b> .....	12
<b>GDHR- DIVISION OF AGING SERVICES, NUTRITION PROGRAM</b> .....	13
<b>FINANCIAL MANAGEMENT OF OSA OFFICE</b> .....	13
<b>Compliance with the County’s Procurement Policies and Procedures</b> .....	13
<b>Vendor Performance</b> .....	16
<b>Invoices</b> .....	17
<b>USE OF COUNTY TIME AND RESOURCES</b> .....	17
<b>Use of County Time</b> .....	17
<b>Use of County Resources</b> .....	18
<b>OSA EMPLOYEE COMPLAINTS</b> .....	18
<b>Exhibit 3-1</b> .....	20
<b>Exhibit 3-2</b> .....	21

## **GENERAL INFORMATION**

According to the 2013 US Census Bureau, DeKalb County population grew from 691,890 to 713,340 between 2000 and 2013. In that same period, seniors 55 years and older, living in the County grew from 179,892 to 185,469, a 3% growth rate, both in total population and that of seniors. “The Office of Senior Affairs (OSA) was established in 1999 to serve DeKalb County’s growing and diverse senior citizen population. The Office functions as an information and referral resource for seniors and community, and maintains up-to-date information pertaining to age trends, service needs, and resources. The Office also oversees the implementation of the Community Plans for Senior Services. In July 2003, OSA was designated as the County-Based Aging Program Provider”

([www.dekalbcountyga.gov/senior\\_services/cba.html](http://www.dekalbcountyga.gov/senior_services/cba.html)). OSA coordinates with local non-profits agencies, other aging service providers, faith-based organizations, and human service organizations to ensure that DeKalb County promotes a continuum of services for seniors, both active and frail. This includes Information and Referral, Meals on Wheels (Congregate and Home-Delivered Meals), Case Management, In-Home Services (Homemaker, Personal Care, Respite Care and Care Transition), Transportation and Volunteer Services.

There are five (5) Neighborhood Senior Centers managed by OSA and they are located throughout the County: Lithonia, South DeKalb, North DeKalb, DeKalb Atlanta, and Scottsdale. These are congregate sites funded by Older Americans Act, County, and State (Title III) programs. Seniors must be 60 years of age or older or be a spouse of a 60-year-old member, and a DeKalb County resident to participate in center’s programs. Eligibility is based on the geographical location of the facility. In order to determine eligibility to use Community Development Block Grant (CDBG) funds, the geographical location must be at least 51% low moderate-income persons.

The Central DeKalb Senior Center geographical area did not meet the low to moderate-income criteria of CDBG funds. There is a \$60 annual membership fee per person and an age requirement of 62 years or older. Members purchase meals from a provider at the center.

The Lou Walker Multipurpose Senior Center was built in a geographical area that was not more than 51% low moderate income and only requires seniors to be 55 years of age or older. There is an annual membership fee of \$120 per person. This is not a congregate site and is funded by the County and membership fees. There are no income guidelines and members purchase meals from a provider at the center.

### ***Terms***

- Georgia Department of Human Resources (GDHR) is used interchangeable with Georgia Department of Human Services (GDHS) throughout the report because the agency name changed during the years covered in the scope of the audit.
- State Division of Aging Services (SDAS) is used interchangeable with Department of Aging Services (DAS) throughout the report because the agency name changed during the years covered in the scope of the audit.

## **PURPOSE AND SCOPE**

Human and Community Development Management requested Internal Audit to review the financial management and services provided to seniors at the five (5) neighborhood senior centers. This was due to employees’ complaints regarding the following:

- Services provided to seniors are inadequate due to inaction, inappropriate action, and/or no plans to improve the quality of services.

- Fewer seniors were being served now compared to the fiscal year 2003-2004 for congregate and home-delivered meals.
- Seniors were terminated from services for non-payment of their cost-share.
- The Aging Services contract was executed in 2005; Seniors Connections, Inc., has been operating on a month-to-month basis since 2008.
- Purchase orders were established for vendor payments by OSA management, no contract, no scope of work, no experience, no program or project monitoring by OSA, and/or no vendor evaluation exists.
- Qualified OSA staff is not being utilized for certain services; instead, vendors are procured to provide these services.

The purpose of our review was to determine the following:

- I. Whether the services provided to DeKalb County Seniors were adequate regarding:
  - A. Congregated and Home Delivery Meals
  - B. Transportation
  - C. In-Home Services (*Homemaker, Personal Care, Respite and Care Transition*) and Information & Assistance
  
- II. Whether OSA complied with the following Grants:
  - A. New Freedom Grant
  - B. Federal Transit Authority (FTA) Grant
  - C. Georgia Department of Human Services (GDHS), Division of Aging Services-Nutrition Program
  
- III. Whether the financial management of OSA was in accordance with County policies and procedures and is adequate.
  - A. Vendor Procurement Practices
  - B. Vendor Performance
  - C. Invoices
  
- IV. Whether or not County time and resources were used appropriately:
  - A. Use of County Time
  - B. Use of County Resources
  
- V. OSA Employee Complaints
  - A. Overall Summary of each Complaint

Our review was conducted in accordance with Generally Accepted Auditing Standards and included such tests of records and other auditing procedures as were considered necessary under the circumstances. We examined records pertaining to the services provided by OSA such as contracts, Request for Proposal (RFP) documents, invoices, surveys, grant agreements, etc. In addition, we interviewed vendors and key OSA personnel.

We did not test compliance with all OSA grants, our tests was limited to the compliance of the New Freedom, FTA, and GDHS grants requirements as it relates to the employees' complaints.

The scope of the audit covered transactions for years 2010 through 2014.

**OPINION**

We found instances of non-compliance in transportation services and grants and a decline in the overall satisfaction rates of services provided. We recommend OSA rebid all contracts to ensure DeKalb seniors receive an acceptable level of services that is conducive to the welfare of seniors.

For the most part, OSA did not comply with the County’s procurement policies.

**FINDINGS AND RECOMMENDATIONS****I. SERVICES PROVIDED TO DEKALB COUNTY SENIORS****A. Meal Services**

DeKalb County and Seniors Connections, Inc. executed a contract (*Senior Connections Contract # 515308*), effective July 1, 2004, to render services in connection with DeKalb County Community-Based Aging Services Program. The scope of services includes the Congregated and Home Delivery Meals, Nutritional Education, Outreach Efforts, Counseling, Information Sharing Activities, Leisure Activities, Health Screenings, and Other Stipulations. Before the contract # 515308 could expired on June 30, 2005, it was amended on June 14, 2005, to automatically renew “for two (2) successive one (1) year renewal terms upon the same terms and conditions” (*Senior Connections Contract #515314*) in the original contract which expired on June 30, 2007. On June 10, 2008, the Board of Commissioners (BOC) approved a “month to month extension of the aging services contract with Senior Connections” (*BOC Agenda/Minutes, June 10, 2008*). For that period, 2008, they were operating on an expired contract.

We examined OSA meal statistics from 2010 through 2014 for the number of meals served, the number of people served, and the overall satisfaction rate. The number of meals served and the number of people served decreased and the overall satisfaction rate did not increased from 2010 to 2014. The following table represents statistical data obtained from OSA staff.

<b>OSA MEAL SERVICES STATISTICS 2010 THROUGH 2014 EXHIBIT 1-1</b>					
<b>Services</b>	<b>SFY 10-11</b>	<b>SFY 11-12</b>	<b>SFY 12-13</b>	<b>SFY 13-14</b>	<b>Increase/ Decrease (SFY 10-11 to 13-14)</b>
Unit of Congregate Meals	47,831	40,310	41,717	44,827	<b>(6.28%)</b>
Unit of Home-Delivered Meals Served	51,331	55,699	50,116	51,848	<b>1.01%</b>
Number of Persons Served Congregate Meals	502	430	542	475	<b>(5.38%)</b>
Number of Persons Served Home Delivered Meals	250	255	241	248	<b>(0.80%)</b>
Cost of Congregate Meals	\$706,511	\$572,281	\$593,711	\$624,114	<b>(11.66%)</b>
Standard Cost per Meal <sup>(1)</sup>	\$15.10	\$15.10	\$15.10	\$15.10	<b>0%</b>
Calculated Cost per Congregated Meal	\$14.77	\$14.20	\$14.23	\$13.92	<b>(5.75)</b>
Cost of Home Delivered Meals	\$374,917	\$410,193	\$363,394	\$378,875	<b>1.06%</b>
Cost per Home Delivered Meal	\$7.30	7.30	\$7.30	\$7.31	<b>0.14%</b>
Overall Satisfaction Rate	53%	42.50%	76.20%	52.50%	<b>(0.94%)</b>

<sup>(1)</sup> This cost represents the fixed cost paid by the County for each meal. It includes the cost of a meal for seniors at \$6.35 plus managerial service fees of \$8.75, Total Substandard Cost per Meal is \$15.10.  
SFY means State Fiscal Year

**Issues**

- As of the report date, Senior Connections is still providing services to DeKalb seniors based on a month-to-month extension of the contract approved in June 2008. It has been approximately 10 years since the last contract was executed. In 2005, the County solicited bids for the DeKalb County Community-Based Aging Services Program, but all bids were rejected.



The following are potential risks associated with a month-to-month contract:

- If a lucrative opportunity arises, the vendor may cancel services without notice.
  - The vendor may not provide quality services because of the uncertainty of a contract extension.
  - The cost of procuring a replacement vendor may increase because of unexpected disruption in services; temporary services may be procured. Temporary services may limit the County's ability to obtain competitive pricing.
  - Disruption in service may result in seniors not being able to receive their daily nutritional meals.
  - Additional cost savings could have been realized if Community-Based Aging Services contract had been solicited for bid.
  - The long-term relationships, which could affect objectivity, would have been eliminated.
- Internal Audit obtained seniors' complaints that would provide some insight on the decline of the overall satisfaction rate from 2013 to 2014. The following are complaints from seniors pertaining to the meals (*some complaints are verbatim*).
    - The meals were served cold.
    - Seniors were dissatisfied with the taste of the food served; the food did not look appetizing or have good aroma.
    - Seniors were not served in a friendly manner.
    - The ground beef and turkey served resembled cat food.
    - The meal selections are the same types of food every month; no variety in meals served.
    - Seniors Connection staff is sometimes not available in the kitchen to serve the seniors.
    - Seniors were asked to work in the kitchen (*such as washing dishes*).
    - Discontinuance of the monthly "Get What You Want" Birthday Meal program.

Food served between the temperatures of 40 °F and 140 °F is a temperature range in which harmful bacteria multiply the fastest. Therefore, the need for proper temperature Hot/Cold for preserving meals before they are served if not maintained, may negatively affect the health of seniors.

- OSA staff managing the Atlanta Regional Commission (ARC) -Aging grants program, confirmed available funding to allow OSA to remove one hundred and fifty (150) seniors from the waiting list. An email was sent to OSA management suggesting one hundred and fifty (150) seniors be taken off the seniors waiting for congregate meals; OSA Management recommended removing forty (40) seniors from the list. The seniors, who remained on the waiting list, would have received congregate meals and evaluated for transportation services.

### **Recommendations**

- OSA management should consider rebidding the contract for DeKalb County Community-Based Aging Services Program. This will allow OSA to revisit contracts and add programs for DeKalb's aging community.
- Although we recommended the contract for meal services be solicited for bid, in the meantime, OSA should work with Senior Connections to ensure hot meals are served to seniors. In addition, Senior Connections should seek ways to enhance meal consumption to promote good eating habits for seniors. The meals should be preserved and served at the NSF recommended temperatures.
- To increase OSA's contributions to the welfare of DeKalb's aging community, OSA should exhaust ARC grant funds for meals.

**Comment**

“Congregated Meal service may vary from month to month but an average of at least twenty (20) meals must be served per day to twenty (20) eligible clients at each seniors center, from Monday through Friday, at a unit cost of \$15.10 per meal, and served for two hundred and fifty (250) days a year” (*Senior Connections Contract #515308*).

OSA management reduced meals served to seniors from five (5) times per week to four (4) times per week. The decision to serve meals four (4) days per week instead of five (5) days was because of possible reduction in funding from the grantor, Atlanta Regional Commission (ARC). However, the decision to cut funding did not materialize. After OSA was informed that ARC would not decrease funding as intended, management took no action to restore meals served to five (5) times a week. Therefore, the five (5) times per week schedule should be reinstated, to be in compliance with the congregated and home delivery meals service of the Aging Servicing Program.

**B. Transportation Services**

Specialized Transportation System, Inc. (STSI) contracted with Georgia Department of Human Services GDHS) to provide coordinated transportation system for GDHS Agency consumers (*GDHS contract # 42700-362-000023301, Scope of service*). STSI will “administer, operate, expand and maintain a coordinated transportation system for residents of DeKalb and Fulton Counties, which is in the Department of Human Services (DHS) Regions # 3A and 3B” (*GDHS contract # 42700-362-000023301, Scope of Services*). On July 1, 2011, DeKalb County executed the current contract (Initial contract executed on July1, 2004) with GDHS to purchase transportation services through GDHS’s Coordinated Transportation Systems. As a result, STSI currently provides coordinated transportation systems for the County. The County’s total monetary obligation with GDHS shall not exceed \$2,524,113 for a period of four (4) years. In addition, GDHS agreed to provide funding for the County’s coordinated transportation systems at \$200,000 per year, total monetary obligation not to exceed \$800,000.

The following table (Exhibit 1-2) lists statistical data of transportation services provided to seniors.

<b>OSA TRANSPORTATION SERVICES STATISTICS 2010 THROUGH 2014 EXHIBIT 1-2</b>					
<b>Services</b>	<b>SFY 10-11</b>	<b>SFY 11-12</b>	<b>SFY 12-13</b>	<b>SFY 13-14</b>	<b>Increase/ Decrease</b>
Number of Trips	40,735	32,628	26,605	24,846	<b>(39.01%)</b>
Number of Persons	437	231	197	168	<b>(61.56%)</b>
Cost of Transportation	\$799,650	\$564,667	\$455,356	\$423,467	<b>(47.04%)</b>
Shuttle Trips	n/a	8,154	12,403	15,333	<b>88.04%</b>
Care Transition Trips	4	55	10	25	<b>525%</b>
MARTA Trips	n/a	240	240	240	<b>0%</b>
No Shows Trips	385	284	128	95	<b>(75.32%)</b>
Total Trips Taken by all Riders	41,124	41,361	39,386	40,539	<b>(1.42%)</b>
Unit Cost/Trip	\$19.44	13.65	11.56	10.45	<b>(46.24%)</b>
Overall Satisfaction Rate	88%	69.1%	66.7%	60%	<b>(31.82)</b>

## Issues

- GDHS informed management that a surplus of funding exists for transportation services; total confirmed available funding is \$210,182. OSA has not maximized the use of available transportation resources.
- Area Agencies on Aging (AAAs) “shall implement cost sharing for all eligible Older American Act (OAA) and state funded services and will use the fee scale provided by Georgia Department of Aging Services (GDAS)” (*AAA Funding Source and Budget Types, Chapter 2000, Section 2026*). “The services that will be cost share are: Home Delivered Meals, and In-home services, and Transportation” (*OSA Policies and Procedures 3.2.A*). If a client cannot pay their cost share, OSA staff will review the:
  - Changes in the client’s income, expenses, or other financial issues;
  - Reasons for the client’s inability to pay the agreed amount (financial exploitation, insufficient resources, or other legitimate reasons); and
  - Client’s willingness to contact, or allow the case manager to contact on the client’s behalf, a family member, friend, the client’s place of worship, or other resources to seek support in paying the agreed cost share amount.

Some seniors complained, they were dropped from the transportation program because they could not pay their cost share fees.

- In reviewing the complaints about the transportation services from 2003 through 2014, we observed the complaints were consistent. The following were complaints regarding STSI’s transportation services (*some complaints are verbatim*):
  - Vehicles would often break down, due to mechanical problems.
  - Vehicles dispatched for the outings could not accommodate the number of scheduled seniors.
  - Temperature controls on the buses were not working making seniors sick
  - Gas odor/fumes from the vehicle made seniors sick
  - The rides were too long; seniors were on the buses for approximately 2 hours
  - The drivers were often late picking up the seniors for appointments or outings.
  - STSI frequently changes vehicles without informing the seniors of these changes.
  - The rides are uncomfortable and the seatbelts were inoperable.
  - STSI used a PT Cruiser to transport three or more seniors.
  - According to GDHS policy pertaining to the transporting consumers, “when there are 3 or 4 clients to be transported, a minivan must be used.” Seniors complained of four (4) consumers being transported in a PT Cruiser.

STSI previously provided transportation services to one of the metro Atlanta jurisdictions, which expressed dissatisfaction with STSI’s services. STSI is no longer providing transportation services for the jurisdiction.

- The contract between STSI and DHS states, “All vehicles being used in the transportation of consumers under this DHS contract are visibly marked on the exterior with the Contractor/sub-contract’s name” (*DHS Contract #42700-362-000023301 Scope of Services*). An OSA staff confirmed some STSI buses are not visibly marked. The frequent vehicle change and unmarked vehicles may pose a risk for DeKalb seniors.
- GDHS manual states, “the duration of each consumer’s transport is no more than forty-five (45) minutes longer than the average travel time required for direct transport from the consumer’s

point of pick up to the consumer's destination." The abovementioned 2hr bus ride complaint is a violation of GDHS guidelines.

### **Recommendations**

- OSA should coordinate with GDHS to maximize transportation benefits to seniors. Any unused grant funds would be a disservice to the seniors of DeKalb.
- Due to the numerous issues with coordinated transportation system provided by STSI, OSA should work with GDHS to seek another service provider or renegotiate the contract with GDHS to improve the services provided by STSI.
- For the safety of seniors, we recommend OSA coordinate with GDHS to ensure all STSI's vehicles are visibly marked so seniors can easily identify STSI vehicles on arrival.
- We recommend that OSA work with GDHS to ensure STSI adhere to the GDHS transportation guidelines.
- To prevent a disruption of services to seniors, OSA should perform a thorough analysis, in accordance with GDAS cost sharing guidelines, of the senior's ability to pay their cost share before terminating seniors from services.

### **C. In-Home Services (*Homemaker, Personal Care, Respite Care, Care Transition*) and Information & Referral.**

The following are additional services provided by Senior Connections, Inc.

**Homemakers** are employed to perform general housekeeping chores and personal services.

**Information and Referral** is providing individuals who need elderly services in the community and help on how to access the information given by the agencies.

**Personal Care** is attending to the physical needs disable individuals or otherwise unable to take care of themselves, including tasks such as bathing, management of bodily functions, and cooking.

**Respite Care** is the provision of short-term accommodation in a facility outside the home in which a loved one may be placed. This provides temporary relief to those who are caring for family members, who might require permanent placement in a facility outside the home.

**Care Transition** refers to the coordination and continuity of health care during a movement from one healthcare setting to either another or to home or between health care practitioners and settings, as their condition and care needs change during the course of a chronic or acute illness.

The following table (Exhibit 1-3) lists statistical data of In-Home services provided to seniors.

<b>OFFICE OF SENIOR AFFAIRS HOMEMAKER, INFORMATION AND ASSISTANCE, PERSONAL CARE, RESPITE CARE, CARE TRANSITION STATISTICS 2011 THROUGH 2014 EXHIBIT 1-3</b>					
<b>Services</b>	<b>SFY 2011</b>	<b>SFY 2012</b>	<b>SFY 2013</b>	<b>SFY 2014</b>	<b>Increase/ Decrease</b>
Homemaker Units	13,403	12,466	10,048	9,592	<b>(28.43%)</b>
Personal Care Units	7,266	6,813	5,285	5,200	<b>(28.43%)</b>
Respite Care Units	1,255	4,220	7,467	6,617	<b>427.25%</b>
Care Transition Units	267	216	194	363	<b>35.96%</b>
Homemaker No. of Persons	144	150	115	111	<b>(22.92%)</b>
Personal Care No. of Persons	62	66	48	46	<b>(25.81%)</b>
Respite Care No. of Persons	9	34	35	25	<b>177.78%</b>
Care Transition No. of Persons	39	13	9	15	<b>(61.54%)</b>
Homemaker Expenses	\$293,030	\$271,141	\$218,544	\$208,565	<b>(28.82%)</b>
Personal Care Expenses	\$168,711	\$157,369	\$122,072	\$120,120	<b>(28.80%)</b>
Respite Care Expenses	\$28,365	\$97,476	\$172,488	\$152,939	<b>439.18%</b>
Care Transition Expenses	\$1,988	\$4,687	\$4,220	\$7,895	<b>297.13%</b>
Homemaker Unit Cost	\$21.86	\$21.75	\$21.75	\$21.74	<b>(0.55%)</b>
Personal Care Unit Cost	\$23.22	\$23.10	\$23.10	\$23.1	<b>(0.52%)</b>
Respite Care Unit Cost	\$22.60	\$23.10	\$23.10	\$23.11	<b>2.26%</b>
Care Transition Unit Cost	\$7.46	\$21.70	\$21.75	\$21.75	<b>191.55%</b>
Information & Referral Units	8,931	9,711	1,067	11,253	<b>26.00%</b>
Information & Referral No. of Persons	283	280	264	331	<b>16.96%</b>
Overall Satisfaction Rate	87.6%	87%	91%	83%	<b>(5.25)</b>

**Comment**

We found no complaints with Homemaker, Personal Care, Respite Care, Care Transition and Information and Referral services. Per OSA staff, management did not allow monitoring of programs. Consequently, program and vendor performance were not fully assessed and documented.

Clients call OSA’s main line to obtain Information and Referral Services. A review of OSA’s main line incoming call log shows a pattern of numerous voicemails from the same number over a period. We contacted some of the listed numbers on the telephone log. The persons were non-responsive. As a result, we are unable to verify if the callers received timely Information and Referral Services.

The table below provides a summary of the calls observed:

<b>OFFICE OF SENIOR AFFAIRS SUMMARY OF SELECTED VOICEMAILS RECEIVED 2013 THROUGH 2014 EXHIBIT 1-4</b>		
<b>Phone #</b>	<b># of Calls</b>	<b>Period of Time</b>
XXX XXX 0009	31	16 days
XXX XXX 5865	17	11 days
XXX XXX 9177	17	8 days

**Conclusion**

OSA should revisit the services offered and consider competitive solicitation of services as a result of many issues: reduction in the overall satisfaction for meals and transportation services; complaints about meals; consistent complaints about transportation services from 2003 through 2014; STSI non-compliance with GDHS transportation standards; duration of contract with Senior Connection, Inc.; and the coordinated transportation systems provider’s inability to provide acceptable level of services to DeKalb seniors.

**II. COMPLIANCE WITH GRANTS**

**A. New Freedom Grant GA-57-X002-01, GA-57-X002-04 and GA-57-X015-00**

On October 23, 2012, DeKalb County executed an agreement with Metropolitan Atlanta Rapid Transit Authority (MARTA) “to provide transportation services to the elderly and persons with disabilities that lived outside ¾ mile from a fixed route, which include a Voucher Program, Brokerage Program and Taxi Service” (*US FTA, Division of Mass Transportation 5316 & 5317 contracts, Attachment B*). As a result, the DeKalb County - MARTA New Freedom Sub-grant was created; Federal Transit Authority (FTA) funds of \$218,557 and the County matched of \$161,650. A Transportation Augmentation Provided for Elderly and Disabled (TAPED) program voucher and brokerage program was set up to improve accessibility and mobility by allowing qualified able/disabled individuals to access a wider range of needs and desired transportation beyond non-emergency medical appointments, employment-related activities, and shopping centers for basic necessities.

### Issue

- OSA did not timely submit the required grant documents to MARTA. OSA staff explained a series of events occurred after Human and Community Development Management released the New Freedom Grant Program Coordinator on October 31, 2014 due to the expiration of their contract with OSA. Prior to the coordinator's release, Human and Community Development Management and OSA staff performed an exit interview with the coordinator to review their tasks, files, and reports. On November 4, 2014, two (2) computers, including the computer of the coordinator, were missing. OSA staff filed a police report with DeKalb County Police. After a review of the surveillance video by the Lou Walker Senior Facility Coordinator and Human and Community Development Management on November 4, 2014, it was discovered that OSA Management removed the computers during after-hours on November 3, 2014. Human and Community Development Management directed OSA Management to return the computers, immediately. However, OSA Management did not return the computers until November 18, 2014. In addition, OSA staff mentioned physical files pertaining to the administration of the New Freedom Grant were missing. OSA staff acknowledged all physical and electronic files pertaining to the New Freedom Grant were intact after the exit interview with the coordinator. Because of these events, there was a delay in timely submitting the required information to MARTA.

Due to removal of the two (2) computers afterhours and the delay in returning the computers, we believe files may have been deleted from the computers.

### Recommendation

- We recommend that OSA provide needed documentation to the grantor MARTA, as soon as possible, to ensure that the New Freedom grant complies with the grant agreement, contract requirements and laws/regulations. OSA management must ensure that County's assets are preserved and maintained.

An OSA employee should monitor all programs to ensure accuracy, accountability, and compliance of programs. No single vendor should be completely responsible for all facets of OSA programs without adequate oversight.

### **B. Federal Transit Authority (FTA) GRANT # 49 U.S.C.5334**

On September 10, 2013, Buckhead Community Improvement District (BCID) entered into an agreement to transfer seven (7) Buses to DeKalb County. The buses were acquired by College Park using the Flexible Funding program from an FTA grant, which "facilitates a multimodal approach to meeting transportation needs both at the statewide and local levels by giving the local area the option of choosing which federal surface transportation funds should be used for a particular project or activity based on the local planning priorities" (*FTA Circular 5010.1, III-8, Grant management Requirements*). Funding transfers are permitted only for projects contained in approved Metropolitan Transportation Improvement Programs (TIP) and or Surface Transportation Improvement Programs (STIP).

The FTA remaining interest is 5 years useful life for each of the seven (7) vehicles or \$302,400.

FTA requirements pertaining to the vehicles are as follows:

- The vehicles must be in use for at least 5 years after they are acquired.
- The vehicles must not be added to the County's Fleet.
- The inventories of the vehicles must be included in the OSA seniors' transportation log.

- A separate contract showing that the County's Coordinated Transportation System provider will perform the operation and maintenance.

### **Comment**

Since the acquisition of the buses in 2013, the required repairs have not been completed to ensure the buses are roadworthy to be put in use for at least 5 years. Moreover, per Fleet Management personnel, the fuel tank in each vehicle must be replaced by 2016, which will cost approximately \$300,000 (\$30,000 or more per vehicle) for additional repairs. OSA should consider the overall cost of repairs and maintaining these vehicles versus the penalty for non-compliance with the grant as it relates to the FTA remaining interest for the vehicles. The risks of acquiring used vehicles must be fully assessed and the County Fleet Management personnel's recommendations should be considered for all future vehicle acquisitions.

### **C. GDHR- DIVISION OF AGING SERVICES, NUTRITION PROGRAM**

We reviewed Georgia Department of Human Resources (GDHR)-Division of Aging Services, section 304-Nutrition Program and Atlanta Regional Commission (ARC)-Reserved Seniors Volunteer Program (RSVP) guidelines, which specify the contributions made by seniors at the centers, should be used for senior agreed upon projects such as the following programs:

- Computer and Spanish classes, and chronic disease self-management programs
- Additional nutrition screening, and assessment, education and expansion of counseling services.
- Provision of additional outreach activities.
- Purchase of transportation services that will increase or enhance attendance at nutrition sites.
- Expansion of meal service availability.
- Improvement in the qualities of meals served to the County seniors.

### **Issue**

- Seniors' contributed funds were not used for these programs. Instead, they were used for Yoga, Tai Chi, and Line Dancing, which is contrary to the GDHR's guidelines.

### **Recommendation**

- We recommend that OSA comply with the GDHR's Nutritional Program guidelines.

## **III. FINANCIAL MANAGEMENT OF OSA OFFICE**

### **A. Compliance with the County's Procurement Policies and Procedures**

The County's "procurement process promotes fair competition, and provides the necessary services and goods required for the continued advancement of County business and its service to its constituents" (*Purchasing & Contracting Department Policy, Section III (2)*). The Purchasing and Contracting Department (P&C) established these guidelines to promote fair competition.

All non-emergency purchases and contracts with an estimated value greater than \$50,000 are solicited through a bid process and are advertised in the DeKalb County's legal organ, The Champion. Solicitations are completed through an Invitation to Bid (ITB) or a Request for Proposal (RFP).

Based on different levels of expenditures, Purchasing and Contracting Department established the following policies:

1. \$5,000 or less: A purchase order is placed with a LSBE, Local Small Business Enterprise, if available. One quote is adequate.



2. \$5,000 to \$10,000: A purchase order is placed with a LSBE, if available. One quote is adequate.
3. \$10,000 to \$25,000: A purchase order is placed with a LSBE, if available. Two quotes are adequate.
4. \$25,000 to \$50,000: A purchase order is placed with a LSBE, if available. Three quotes are adequate.
5. \$50,000 or more: Must be competitively solicited.

(For all purchases of \$50,000 or less, it is the responsibility of the P&C buyer to objectively select LSBEs on a rotational basis)

### Issues

- Out of the fifteen (15) OSA service providers used from 2010 through 2014, we found only three (3) with a formal written contract and three (3) had quotes (*Refer to Exhibit 3-1 for a Summary of Service Providers*). Among the nine (9) vendors without a written contract or quote, 67% of the services procured would have required two or more quotes and 33% of the services procured would have required open competitive solicitation. During the years reviewed, Purchasing and Contracting Policy states, “The Buyer will solicit qualified vendors for the commodities goods or services requested by the user department, and will prepare a list of vendors from which to solicit quotations” (*Purchasing & Contracting Department Policy, Section 2.10*).
- **Questionable Procurement Practices:**  
On October 18, 2010, contract number 10-902080 was executed between DeKalb County and Frank Beauford & Associates LLC (Beauford) to “research transit agencies throughout the southeast region for a minimum of six (6) and a maximum of eight (8) senior friendly surplus vehicles” (*Human Development Department Letter, October 5, 2011*). The total contract amount was a sum not to exceed \$24,750. Initially, Beauford identified three (3) buses. Later, seven (7) more buses were identified. The County accepted those seven (7) buses. Beauford was paid a total of \$29,750. Soon after, The Lean Group Inc., (The Lean Group) was hired to perform similar services to that of Beauford’s.

Internal Audit inquired from Beauford regarding the reason he was removed from the project before completion. Beauford (*Personal Communication, February 12, 2015*) stated, “I started the contract with the intent to acquire 5- 8 buses for DeKalb Senior Services, I identified three buses right away. Seven more buses became available from College Park and I was able to get a total of ten (10) buses. It was DeKalb County's decision not to receive three of the ten buses. Seven buses were delivered around mid-2013. The consultant in question was brought in to assist with maintenance records for College Park. He was never there to replace me but for some reason he did... The \$5,000 amount was to compensate me for the extra time I spent to get the extra buses, rebrand, and to make sure they were road/street ready for DeKalb Senior Services. I was subsequently told my services were no longer needed.”

Additional monies were paid for graphics and signs, repairs and consulting fees to acquire the buses (*Details are discussed in the “Vendor Performance Section” of this report*).

The following questionable practices may suggest improprieties exist:

- Payment to Beauford that exceed the contractual amount;
- Release of Beauford’s contractual obligation before completion and without documented explanation;
- Hiring of The Lean Group with no contract for similar services to Beauford; and
- Payment to The Lean Group that exceeded their proposal.

- OSA staff informed Internal Audit that OSA Management had a personal relationship with one of the vendors (a cousin of an OSA employee) before and after the vendor performed work for the County. In addition, Management spent \$30,500 to produce a healthy cooking class video of this vendor for distribution to the seniors. Approximately, seventy-five (75) videos were produced, per OSA staff, but DeKalb seniors never received the videos. Although, we were able to obtain a copy of the video that was retained offsite, OSA is unable to locate the remaining videos.

The personal relationship with the vendor is a violation of the following DeKalb County Personnel Code, **Conflicts of Interest, Section 20-20 (a) (1)**.

(1) “Engage in any business or transaction or have a financial interest or other personal interest, direct or indirect, which is incompatible with the proper discharge of official duties or which would tend to impair independence of judgment or action in the performance of official duties”.

A personal relationship does not promote good business ethics. The relationship could impair the employee’s ability to act objectively and in the best interest of the County when evaluating the vendor performance under the contract. Also, violations of the County’s Conflict of Interest may result in severe penalties to the County, such as sexual harassment claims by one of the partners which may result in costly litigation, fraudulent financial acts, misuse of County assets, increased vendor cost, and lower employee morale.

It is a requirement by DeKalb County that every employee sign the Conflict of Interest Affirmation page once hired. Internal Audit confirmed that this employee signed the Conflict of Interest Affirmation page on May 26, 2009.

- OSA Management (*one person*) is responsible for performing the following as it relates to procuring services for DeKalb seniors:
  1. Planning and acquisition of services.
  2. Determining what services are to be acquired by the OSA, including developing statements of work.
  3. Approving any services, to include documents defining requirements, incentive plans, and evaluation criteria.
  4. Evaluating verbal or written proposals.
  5. Awarding vendor proposal for the procuring of goods and services.
  6. Administering procurement services (including ordering changes or giving technical
  7. direction in performance or quantities, evaluating vendor performance and accepting or rejecting vendor goods or services).
  8. Terminating proposals/contracts.
  9. Determining whether proposal costs are reasonable, allocable, or allowable.

OSA's controls for the procurement of goods and services are not properly designed and applied to ensure that procured activities are performed in compliance with the County’s procurement policies and procedures. Lack of controls over procurement, presented many risks such as:

- Substandard work;
- Poor quality of goods and services;
- Excessive project cost; and
- Possible ghost projects.

- Some vendors lack the specialized skills to perform services. One vendor was hired to perform reflexology. Reflexology is “an alternative medicine involving application of pressure to the feet and hands with specific thumb, finger, and hand techniques without the use of oil or lotion” ([www.mayoclinic.org/search/search-results?q=reflexology](http://www.mayoclinic.org/search/search-results?q=reflexology)). We found the vendor had a Business Occupational Tax Certificate for Motion Picture and Video Production and worked in the mass media industry for over 20 years. Unskilled or unqualified vendors would result in unsatisfied customers and substandard work.
- Out of the fifteen (15) vendors selected for OSA services, ten (10) were located in DeKalb County and only three (3) had a valid DeKalb Business Occupational Tax Certificate during the time the vendor provided services to the County (*Refer to Exhibit 3-2 for a Summary of Occupational Certificates*). Purchasing and Contracting Department policies require proof of a valid Business Occupational Tax Certificate. Adhering to County’s procurement policies would include ascertaining that vendors have the appropriate certificate. This would also result in increased revenue to the County from business occupational taxes and fees.

### **Recommendations**

- All requests for services should be coordinated with the Purchasing and Contracting Department. “This is to ensure the County is receiving the best overall value available, and that suppliers have an equal opportunity to participate in the procurement process” (*Purchasing & Contracting Department Policy, Section III(1)(2)(3)*).
- Disciplinary action should be considered for violation of the County’s Conflict of Interest Code. Lack of appropriate action will suggest to other employees that this behavior is acceptable.
- Contracts should be awarded to qualified vendors, in the field for which they are experienced.
- The County should validate the Business Occupational Tax Certificate for all vendors who seek to procure services with the County. This ensures the County and other jurisdictions receive the appropriate tax and fees due.

### **B. Vendor Performance**

#### **Issues**

- Additional funding was disbursed to Senior Connections to recruit three (3) Assistant Managers to help make the needed impact in the neighborhood centers and programs. From October 2007 through February 2009, a total of \$233,200 was disbursed to Senior Connections, Inc. and OSA staff mentioned that Senior Connections, Inc. hired only one Assistant Manager. The remaining funds were not refunded to the County. We contacted Senior Connections, Inc. for further explanation on the hiring of the (3) Assistant Managers. Senior Connections Inc. informed us that seven (7) Assistant Managers were hired. Internal Audit inquired about the names, period, and the senior centers the managers worked. As of the report date, Senior Connections Inc. has not responded to our inquiry.
- The Lean Group submitted a quote to OSA Management for \$9,000, but a total of \$15,900 was paid to them. They were hired to coordinate the transition of the seven (7) buses from BCID to the County, rebrand, and ascertain that these buses were road/street ready. The Lean Group’s Scope of Work states, they “will work with the City of College Park and Alliance Bus Group to ensure completion of maintenance, inspection and safety related issues for the 7 College Park vehicles prior to the final transfer.” We reviewed various emails that indicate the agreement between the County and BCID did not clearly identify who was responsible for the repairs of the

seven (7) buses prior to being transferred to the County. BCID agreed to contribute \$10,500 (\$1,500 per vehicle) for vehicle repairs. The County assumed the remaining costs. Internal Audit believes negotiating the terms and conditions prior to transferring these vehicles to the County were The Lean Group's responsibility. Also, the buses have been transferred to the County, but are not roadworthy. Since the transfer of these buses, they have been inoperable. We inquired from The Lean Group, about the additional \$6,900 that they received. As of the report date, Internal Audit has not received an explanation for the additional \$6,900.

- The contract with Beauford lists the following vehicle specifications the County was seeking:
  - The vehicles must be Association of Disability Acts (ADA) compliant;
  - The vehicle must be equipped with ramps and seat 9 to 13 passengers;
  - The vehicle must be manufactured in America;
  - The vehicle must be 2007 year model or newer model; and
  - All of the vehicles must be at least 26feet long by 8feet by 10feet.

The seven (7) vehicles acquired were 2003 models. Older model vehicles may incur repairs and maintenance expenses sooner than the expected realized benefit.

### **Recommendations**

- The County should work with Seniors Connections to ensure the appropriate managers are hired; or recoup the remaining funds paid to hire the assistant managers.
- The County should be diligent in assuring vendors adhere to their contractual obligations.

### **C. Invoices**

#### **Issue**

- Some invoices lack documentation to support charges and billing. In addition, OSA staff mentioned they were not allowed to monitor programs or examine vendor deliverables. Lack of supporting documentation and project monitoring does not ensure accountability of vendors and their performance.

#### **Recommendation**

- All invoices submitted should include documents to support charges and billing. Continuous monitoring by staff of programs will ensure seniors are receiving adequate care and services.

### **Conclusion**

The abovementioned issues, such as non-adherence to the County's procurement policies, questionable procurement practices, violation of the County's conflict of interest, and lack of controls for procurement, indicates an environment vulnerable to fraud and/or kickbacks. Corrective action should be taken immediately to create an environment where fraud is less likely to occur.

All current OSA contracts should be rebid to ensure fair bidding practices, transparency, and accountability.

## **IV. USE OF COUNTY TIME AND RESOURCES**

### **A. Use of County Time**

During our interviews with OSA staff, it was mentioned that OSA Management is frequently absent from the OSA facility, particularly, during the tax season; and that tax clients would sometimes visit the OSA facility.

### Comment

After an anonymous inquiry about OSA Management, from their other place of employment, Internal Audit confirmed the OSA Management is an associate for Tax Preparation Services Provider. When we inquired further about the numbers of hours and period worked, the Tax Preparation Services Provider requested we obtain a subpoena to obtain the employee records. As of the report date, we were not able to confirm the hours the employee worked for their other employer.

## **B. Use of County Resources**

### Issues

- We reviewed a log of the County issued mobile device calls and text messages for OSA management during a 30-day period. There were 30 calls and 44 text messages during the hours of 8:00pm and 7:00am. Based on the times these calls and text messages were made, we believe they were personal. Of the numerous calls and text messages sent or placed during afterhours, we confirmed one phone number to be that of a family member of OSA Management. The County mobile device was misused during unofficial business hours.

Additionally, while on leave, OSA Management continued to use the County issued mobile phone; one hundred and ten (110) outgoing calls were made from February 1, 2015 through April 23, 2015. The calls placed were not to DeKalb County Government.

- Per GDHS personnel, “Transportation Provider under DHS policies is required to have their own fleet to provide the direct transportation services.” The County acquired the seven (7) buses for use by STSI. As of March 18, 2015, the County’s Fleet Management personnel deemed the vehicles were not roadworthy and should not be put back into service because fuel tanks for the buses cannot be used after June 2016. As mentioned above, the replacement of the tanks is estimated to cost \$30,000 or greater per unit. So far, the County has incurred \$72,983 for acquiring, repairs, and rebranding the vehicles. Also, per Fleet Management personnel, the 2003 model of these vehicles is costly to maintain. Substantial costs will be incurred to ensure the buses are roadworthy. The County should have allowed STSI to acquire their fleet.

### Recommendations

- The use of County issued mobile device should be for business purpose only.
- We recommend that management perform a cost-benefit analysis before investing County resources.

## **V. OSA EMPLOYEE COMPLAINTS**

The first statement references the employees’ complaints in the “Purpose and Scope” of the report.

- **Services provided to seniors are inadequate due to inaction...** There were inadequacies in the services provided to seniors. The seniors complained about meals and transportation services for a long period; the transportation complaints were consistent from 2003 to 2014. The transportation provider did not have adequate transportation and the few vehicles available, often break down in route or sometimes could not accommodate the seniors’ transportation needs. We saw no attempts or evidence by OSA Management to alleviate the seniors’ concerns or improve the quality of services to DeKalb seniors.
- **Fewer seniors were being served now...** Although the period mentioned in the complaint was beyond the scope of the audit, the statistical data obtained for the period of 2003-2004 shows that 949 seniors received meals and 118,307 meals were served compared to 723

seniors that received meals and 96,675 meals served for the period of 2013-2014, revealed that less seniors were served.

- **Seniors were terminated from services...** As mentioned in the Transportation Services Section of the report, a reevaluation of the senior's financial position should be performed before terminating their services due to non-payment.
- **The Aging Services contract was executed in 2005...** OSA management had the opportunity to rebid the Aging Services contract executed in 2005 and subsequently operating on a month-to-month basis since 2008, but did not.
- **Purchase orders were established for vendor payments...** OSA management did not follow the County's procurement policies and procedures for fair solicitation and competitive bidding. Some vendors received purchase orders to perform work with no contract and no scope of work. As mentioned earlier, some vendors lack related experience and programs/projects were not monitored.
- **Qualified OSA staff is not being utilized...** Some of the procured services can be performed by the experienced and skilled OSA staff, which would save the County money.

We concluded that the OSA employees' complaints were valid.

**SUMMARY OF OSA SERVICE PROVIDERS  
2010 THROUGH 2014  
EXHIBIT 3-1**

<b>Name of Serves Provider</b>	<b>Type of Services Provided</b>	<b>Written Contract (Yes/No)</b>	<b>Amount Received in 2010</b>	<b>Amount Received in 2011</b>	<b>Amount Received in 2012</b>	<b>Amount Received in 2013</b>	<b>Amount Received in 2014</b>	<b>Total Cost</b>
Advantage Graphic & signs	Graphic Design on Buses	No					\$20,373	<b>\$20,373</b>
Alliance Bus Group, Inc.,	Repair of Buses	No					\$6,960	<b>\$6,960</b>
Frank Beauford & Associates	Acquire Buses	Yes		\$5,000	\$7,000	\$17,750		<b>\$29,750</b>
The Lean Group, LLC	Acquire Buses	No <sup>(2)</sup>				\$8,600	\$7,300	<b>\$15,900</b>
Senior Connections, Inc.	Community-Based Aging Services	Yes <sup>(1)</sup>	\$1,500,000	\$1,600,000	\$1,500,000	\$1,500,000	\$1,500,000	<b>\$7,600,000</b>
Creative Solutions & Innovations	Help in reorganizing how the senior centers operates	No <sup>(2)</sup>				\$10,000		<b>\$10,000</b>
Swing Network	Manage RSVP and CHCS, Education, health features and Economic Opportunity for seniors	No	\$15,500	\$27,000	\$36,000	\$42,075	\$38,775	<b>\$159,350</b>
Sharon E Springs	To help update RFP procedure	No <sup>(2)</sup>		\$4,420	\$4,580			<b>\$9,000</b>
Yolanda Chambers	Data Entry Clerk	No				\$3,523	\$2,477	<b>\$6,000</b>
JMS Consulting	JMS Consulting	No	\$18,640					<b>\$18,640</b>
Joyce Scott	Managed Scottdale Senior Center	No			\$19,513	\$3,987		<b>\$23,500</b>
Linda DuBose	Consulting	No	\$8,200					<b>\$8,200</b>
LaPass Productions, Inc.	Reflexology	No	\$6,500		\$5,500	\$700		<b>\$12,700</b>
Visiting Nurse Health System	Seniors' Healthcare	No	\$300,000	\$300,000	\$400,000	\$400,000	\$400,000	<b>\$1,800,000</b>
Win Team Corporation	Assisted with the New Freedom Grant	Yes <sup>(3)</sup>		\$33,054	\$47,655	\$47,336	\$43,446	<b>\$171,490</b>
<b>Total Cost By Year</b>			<b>\$1,848,840</b>	<b>\$1,969,474</b>	<b>\$2,020,248</b>	<b>\$2,033,971</b>	<b>\$2,019,330</b>	<b>\$9,891,863</b>

1. Contract expired
2. Quote
3. Registered Minority and Women-Owned Business (MBE, WBE)

**SUMMARY OF OSA SERVICE PROVIDERS  
DEKALB BUSINESSES  
2010 THROUGH 2014  
EXHIBIT 3-2**

<b>Name of Serves Provider</b>	<b>Type of Services Provided</b>	<b>Written Contract (Yes/No)</b>	<b>Address</b>	<b>Is it DeKalb Address?</b>	<b>Business License Current?</b>
Advantage Graphic & signs	Graphic Design on Buses	No	2064 Briarcliff Road, #106, Atlanta, GA 30329	Yes	Yes
Alliance Bus Group, Inc.,	Repair of Buses	No	4850 Massachusetts Blvd, College Park, GA 30337	No	No
Frank Beauford & Associates	Acquire Buses	Yes	2917 Loch Lomond Drive, Conyers, GA 30094	No	No
The Lean Group, LLC	Acquire Buses	No <sup>(2)</sup>	4092 Admiral Drive, Chamblee, GA 30341	Yes	No
Senior Connections, Inc.	Community-Based Aging Services	Yes <sup>(1)</sup>	5238 Peachtree Road, Chamblee, GA 30341	Yes	No
Creative Solutions & Innovations	Help in reorganizing how the senior centers operates	No <sup>(2)</sup>	2241 Mann Drive, Atlanta, GA 30345	No	No
Swing Network	Manage RSVP and CHCS, Education, health features and Economic Opportunity for seniors	No	2000 Wynchurst Xing, Stone Mountain, GA 30088	Yes	Yes
Sharon E Springs	To help update RFP procedure	No <sup>(2)</sup>	Atlanta, GA 30336	No	No
Yolanda Chambers	Data Entry Clerk	No	Lithonia, GA 30058	Yes	No
JMS Consulting	JMS Consulting	No	2454 Miriam lane, Decatur, GA 30032	Yes	No
Joyce Scott	Managed Scottdale Senior Center	No	Stone Mountain, GA 30083	Yes	No
Linda DuBose	Consulting	No	1327 Carter road, Decatur, GA 30030	Yes	No
LaPass Productions, Inc.	Reflexology	No	6924 Rogers PT, Lithonia, GA 30058	Yes	Yes
Visiting Nurse Health System	Seniors' Healthcare	No	100 Edgewood Ave, Suite 915, Atlanta, GA 30303	No	No
Win Team Corporation	Assisted with the New Freedom Grant	Yes <sup>(3)</sup>	4200 Miners Creek Road, Lithonia, GA 30038	Yes	No

1. Contract expired
2. Quote
3. Registered Minority and Women-Owned Business (MBE, WBE)