

DeKalb County, Georgia



Department of Finance
Internal Audit and Licensing

DeKalb County Administration Building / 1300 Commerce Drive / Decatur, Georgia 30030
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DATE: November 09, 2009

TO: Chris H. Morris – Director, Community Development
Dale Phillips – Director, Human Services
Sheryl B. Chapman – Acting Director, Workforce Development

FROM: Deputy Director of Finance, Internal Audit & Licensing

SUBJECT: 2009 Compliance Audit

RE: The Center for Pan Asian Community Services, Inc. (CPACS)

General Information

The Center for Pan Asian Community Services, Inc. (CPACS) is a private not-for-profit organization located in Doraville, Georgia. CPACS is a health and human service agency which offers: health services, senior services, human and social services, legal education, community education, and youth programs to Asian immigrants and refugees with limited English proficiency.

DeKalb County Government helps fund the various programs offered by CPACS primarily through the use of grant funds from: Community Development, Human Services, and Workforce Development (Please see Exhibit A). Contractual agreements/certifications by each department, establish the guidelines as to how the funds will be utilized. Each agreement stipulates that funds are to be reimbursed to CPACS, after services are rendered. Invoices are to be submitted to DeKalb County for reimbursement. In addition, CPACS must periodically submit various reports to each department outlining the services provided and numerical data pertaining to the clientele served.

Purpose and Scope

The purpose of our audit was to determine if The Center for Pan Asian Community Services, Inc. complied with each contractual agreement/certification from which it received funding for the years 2006, 2007, and 2008.

Pursuant to the provisions of each agreement with Community Development, Human Services, and Workforce Development, Internal Audit (IA) conducted an audit of records relative to CPACS for the years 2006, 2007 and 2008. We conducted such audit tests and procedures as were necessary to:

- (1) Review all invoices/expenditures posted against the associated PO for each award/agreement to ensure the expenditures did not exceed contractual amounts.

Purpose and Scope (continued)

- (2) Verify, as per the contractual agreement, that reports regarding clientele funded programs were submitted to each department.

Opinion

In our opinion, The Center for Pan Asian Community Services complied with each agreement as it pertained to the funding of each program. CPACS also complied in submitting the required reports as it pertained to clientele served.

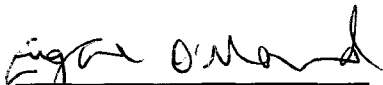
Observations/Comments

Human Services – Office of Senior Affairs –

We inquired about the procedures for funding the CPACS transportation program through the Office of Senior Affairs. This program is funded based on need and availability of funds for those without transportation. Transportation vouchers/books are given to CPACS seniors for the purpose of getting around the County. CPACS exclusively provides this service to its clientele primarily due to existing language barriers. Transportation is provided for rides to: grocery stores, medical appointments, banks, community centers, and for other general purposes. While we verified the documentation (transportation voucher logs), with the exception of one instance for this program, we recommend the following:

- (1) We recommend that each year CPACS submits to DeKalb County a general price listing for these trips. We inquired with both the Financial Coordinator and the Project Monitor that no documentation existed which stipulated how much each basic trip would cost. While we did find consistency in the cost of each trip, a listing with a price range for each trip would ensure consistency in pricing, and an extra measure of control for DeKalb County.
- (2) We recommend that CPACS utilize the services of a third party for the transportation program. This would ensure a separation of duties, by having an independent party handle the transportation, while CPACS administers the program.

Please feel free to contact me if you have any questions or concerns relating to this audit report.


Eugene O'Mard

EO/KRW

Cc: Dr. Michael J. Bell, Chief Financial Officer
Jabari O. Simana – Deputy Chief Operating Officer for Development
Russell Frankofsky – Deputy Director, Budgets & Grants

Exhibit A
CPACS Funding 2006, 2007 & 2008

Department	Contract/Award	Purpose of Funds	Year	Amount	Total Spent
Comm. Devel.	2006 Certification*	Counseling & Operations.	2006	\$27,187	\$27,187
Comm. Devel.	2007 Certification*	Counseling & Operations.	2007	\$27,187	\$27,187
Comm. Devel.	2008 Certification*	Counseling & Operations.	2008	\$27,187	\$27,187
Human Devel.	08-901183/600903	Women & Fam. Supp. Srvc.	2008	\$15,899	\$15,899
Off. Sr. Affairs	07-900776/Mult. Award #	Translation Services	2007	\$79,800	\$78,242
Wrkfrce Devel.	06-900438/06-900469	Youth Job Training/Rcrtmnt	2006	\$50,542	\$50,542
Wrkfrce Devel.	07-900754/Mult. Award #	Youth Job Training/Rcrtmnt	2007	\$78,750	\$71,862 ⁽¹⁾
Human Devel.	06-900279	Women & Fam Supp. Srvc.	2006	\$15,000	\$15,000
Human Devel.	07-900658	Women & Fam Supp. Srvc.	2007	\$25,000	\$25,000

**Certifications are agreements outlining the terms of funding, and were historically used by the County. Due to Oracle, beginning in 2010, Community Development will begin using contractual/vendor agreements.*

(1) \$71,862 is amount spent as of Sept/Oct 2009 Oracle download. Contract end date is 9/30/2009. The expenditures for 2009 are out of audit scope.