



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: May 12, 2010
TO: David Fisher, Director of Facilities Management
FROM: Deputy Director of Finance, Internal Audit and Licensing
SUBJECT: American Recovery and Reinvestment Act of 2009
Audit of Expenditures – Facilities Management

General Information

The American Recovery and Reinvestment Act of 2009 (ARRA) was enacted in February, 2009. Goals of ARRA were to create new jobs, save existing jobs, spur economic activity, and invest in long-term growth. ARRA's methods of achieving these goals included increasing federal funds for education, healthcare, and entitlement programs by \$224 billion and providing \$275 billion for federal contracts, grants, and loans.

Facilities Management was awarded \$6,511,600 (Award # 601071) for the purpose of making DeKalb County government buildings more energy efficient. As of April 7, 2010, \$253,873 has been expended from this award.

Purpose & Scope

The purpose of the audit is as follows:

1. To ensure general compliance with terms of contracts and grant agreements related to ARRA funds.
2. To ensure expenditures are in compliance with contracts and grant agreements and properly documented.
3. To ensure compliance with reporting requirements of contracts and grant agreements.

Scope

Our audit covered the period April 28, 2009 through April 7, 2010. We interviewed personnel responsible for recording, tracking, and reporting ARRA funds and reviewed and evaluated contracts/agreements, policies, procedures, bank statements, invoices and other supporting documentation related to ARRA fund expenditures.

Results

Expenditures were found to be for the engineering, surveying, and planning stage for several energy efficient renovations and constructions. Funds spent as of April 7, 2010 are as follows:

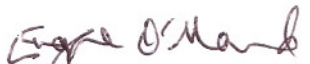
Supplier	Type of Service	Award Amount	Total Expenditures as of April 7, 2010	Award Balance
Brown Design Group, Inc.	Design Consulting	-	\$112,000	-
Matrix Engineering Group, Inc.	Engineering	-	\$86,610	-
Sizemore Group	Project Consulting	-	\$51,303	-
Thomas S Kisgen, P.E. Consulting Engineer	Engineering	-	\$3,960	-
Total Amount Awarded		\$6,511,600		
Total Expenditures			\$253,873	
Total Remaining in Award				\$6,257,727

Conclusion

We have concluded that \$253,873 of ARRA funds has been appropriately spent by Facilities Management in compliance with the terms of contracts and agreements.

Internal Audit expresses appreciation for the assistance provided by your staff during our review. Please let us know if you have any questions or concerns.

Sincerely,



Eugene O'Mard

Cc: Keith A. Barker, Chief Operating Officer/Executive Assistant
Dr. Michael J. Bell, Chief Financial Officer
Joyce Russell, Facilities Management – Administrative Operations Manager
Deborah Sherman - Finance, Division of Budgets and Grants/CIP Manager
Robin Trotter, GAO Senior Analyst – Strategic Issues