

DeKalb



County

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Department of Finance

Internal Audit and Licensing

DATE: May 20, 2010
TO: Dale Phillips, Director of Human Development
FROM: Deputy Director of Finance, Internal Audit & Licensing (DIAL)
SUBJECT: American Recovery and Reinvestment Act (ARRA)
RE: Congregate/Home Meals

General Information

Through the American Recovery and Reinvestment Act (ARRA) of 2009, the Federal Government provided funds to DeKalb County by way of the Georgia Department of Human Services and the Atlanta Regional Commission (ARC). The funds will be used to provide additional congregate and home delivered meals to DeKalb County Seniors.

The County was awarded \$139,071 (Award# 601078) with \$20,859 being the County's match. The congregate meals will increase from 38,000 to 43,043, and the home delivered meals from 56,000 to 61,032.

Human Development expensed \$64,639 since inception of the program in June 2009 through April 2010.

Department	Award Amount	Total Expenditures as of April 7, 2010
Human Development	\$139,071	\$64,639

Purpose and Scope

The purpose of the audit is to ascertain the level of compliance with existing contracts and grant agreements in the Human Development Department for ARRA funds.

Scope

Our audit covered the period June 2009 through April 7, 2010. We reviewed the Board of Commissioners' Agenda, contracts, invoices, check copies, program performance reports, billing spreadsheets, bank statements, and the County's Receipt Register. Interviews were also held with employees from Finance-Budget & Grants Division, Finance-Division of Treasury and Accounting Services and other departments.

Conclusion

Based on our review, we concluded Human Development is in compliance with the guidelines set forth by ARRA as of April 7, 2010. However, the issues noted below should be addressed.

Issues

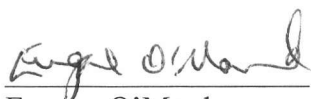
- 1) The County has a general ledger cash account for regular ARRA funds, which includes ARC ARRA funds. Checks received from ARC totaling \$64,639 during the period December 2009 through March 2010 remained on the County's cash account, Unapplied Receipt Register, and were not receipted to the regular ARRA account.
- 2) Checks received from the ARC were deposited into the County's operating bank account and not the ARRA bank account.
- 3) Internal Audit observed that preprinted deposit tickets were not available for the ARRA bank account. Deposit tickets from DeKalb's operating bank account are used to deposit ARRA checks.

Recommendations

- 1) Internal Audit recommends that all funds received should be receipted in a timely manner to replenish funds taken from the department's operating budget.
- 2) Internal Audit recommends that all funds relative to the ARRA should be deposited into the ARRA bank account. ARRA funds should not be commingled with the County's operating funds.
- 3) Internal Audit recommends that preprinted deposit slips are created for the ARRA bank accounts, to ensure ARRA checks are appropriately deposited.

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 Barker, Chief Operating Officer and Executive Assistant
Dr. Michael J. Bell, Chief Financial Officer
Jonathan Weintraub, Deputy Chief Operating Officer of Development
Rhonda Naadueba, Deputy Director of Finance- Accounting Services
Deborah Sherman, Finance-Budget and Grants/CIP Manager
Robyn Trotter, GAO Senior Analyst-Strategic Issues

EO/CH