

DeKalb



County

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Department of Finance

Internal Audit and Licensing

DATE: May 20, 2010

TO: Robert James, DeKalb County Solicitor General

FROM: Deputy Director of Finance, Internal Audit & Licensing (DIAL)

SUBJECT: American Recovery and Reinvestment Act (ARRA)

RE: Edward Byrne Memorial Justice Assistance Grant (JAG)

General Information

The United States Department of Justice, Bureau of Justice Assistance (BJA) awarded DeKalb County the 2009 Recovery Act Edward Byrne Memorial Justice Assistance Grant (JAG) in the amount of \$2,407,651, for the program period March 2009 through February 2013. DeKalb distributed \$300,956 of the JAG funds to the Solicitor General's Office. The JAG program will support a broad range of activities to prevent and control crime. Initiatives include, but are not limited to preserving and creating jobs; assisting those impacted by the recession, and stabilizing the State and DeKalb's budget.

The grant may be used for any of the following purposes:

- Law Enforcement Programs
- Prosecution and Court Programs
- Prevention and Education Programs
- Correction and Community Corrections Programs
- Drug Treatment and Enforcement Programs
- Planning, Evaluation, and Technology Improvement Programs
- Crime Victim and Witness Programs

The Solicitor's Office plans to utilize the JAG Recovery funds to hire a Project Coordinator to oversee crime prevention programs, and purchase three law enforcement vehicles with emergency audio/visual as well as a Bar Code system for the Property Room. From the program's inception in March 2009 through April 2010 approximately \$37,419 was expensed towards salaries for the Project Coordinator and advertising for the Project Perfect Attendance Program. The Solicitor's Office is still in the planning stages of the programs.

Project Budget	Award Amount	Total Expenditures as of April 7, 2010
Program Coordinator	\$162,729	\$27,419
Project Perfect Attendance	\$28,605	\$10,000
Mentoring Program	\$24,000	
Crime Prevention Tours	\$10,606	
Law Enforcement Vehicles	\$69,564	
Property Room-Bar Coding	\$5,452	
Total	\$300,956	\$37,419

Purpose and Scope

The purpose of the audit is to ascertain the level of compliance with all existing contracts and grant agreements in the Solicitor's Office for ARRA funds.

Scope

Our audit covered the period March 2009 through April 7, 2010. We reviewed the Board of Commissioner's Agenda, contract, application information, Oracle Data, Award Information Reports, Performance Tools Reports, invoices, and supporting documentation. Interviews were also held with employees from Finance and other respective departments.

Conclusion

Based on our review, we concluded that the Solicitor's Office is in compliance with the guidelines set forth by ARRA as of April 7, 2010, except for the issues noted below.

Issues

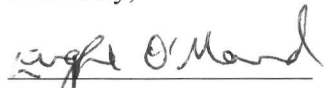
- 1) Expenditures for September 2009 through December 2009 in the amount of approximately \$3,166 were not included in the 1512 Federal Report.
- 2) Salaries for the Project Coordinator were recorded as part of the Solicitor's Victims of Crime Act (VOCA) expenditures during October 2009 instead of the Solicitor's ARRA JAG expenditures. As of the report date, the payroll entries have been recorded appropriately to the Solicitor's ARRA JAG account.
- 3) The Project Coordinator's salary in the PeopleSoft General Ledger Grant Report for the pay period ending November 27, 2009 was charged to the VOCA project and not the ARRA JAG Solicitor project.

Recommendations

- 1) Internal Audit recommends that the September 2009 and the under reported expenditures for the period October through December 2009 be included in the 1512 subsequent reporting to the Federal Government.
- 2) Internal Audit recommends due diligence be exercised to ensure transactions are recorded in the appropriate account.
- 3) Internal Audit recommends that the Budget & Grant Analyst continue to research the issue, and make the necessary adjustment as warranted.

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
Deborah Sherman, Finance-Budget and Grants/CIP Manager
Robyn Trotter, GAO Senior Analyst-Strategic Issues

EO/CH