



# DeKalb

# County

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Department of Finance

Internal Audit and Licensing

DATE: May 24, 2010

TO: John Gurbal, Associate Director of Public Works – Transportation

FROM: Deputy Director of Finance- Internal Audit & Licensing

SUBJECT: American Recovery and Reinvestment Act of 2009  
Expenditures – Public Works-Transportation Deepdene Park Streetscape Project

### General Information

The Board of Commissioners (BOC) approved the American Recovery and Reinvestment Act (ARRA) funds of \$1,447,031 (Award # 601097) for Deepdene Park Streetscape Project on August 11, 2009. The purpose of this project is to positively impact the quality of transportation in the State of Georgia. As of April 7, 2010, DeKalb County Transportation Enhancement expenditures totaled \$807,237. DeKalb County has not received reimbursement for this project. Georgia Department of Transportation (GDOT) sends all reimbursements using Automated Clearing House (ACH) transfers.

After interviewing Budget & Grants personnel, there are no financial reporting requirements for DeKalb County. All financial reporting obligations for ARRA funds are submitted by GDOT.

### Purpose

1. To assure the American Recovery and Reinvestment Act (ARRA) funds awarded to DeKalb County Transportation were appropriately managed, tracked, and recorded.
2. To ensure that DeKalb County is in compliance with regulations and procedures established for ARRA funds received.
3. To obtain a list of Deepdene Streetscape Project expenditures
4. To review supporting documentation for expenditures
5. Ensure revenue received via check or Automated Clearing House (ACH) were applied to the award

## Scope

Our audit covered the period of April 28, 2009 through April 07, 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.

### Deepdene Streetscape Project Award 601097

Supplier	Type of Service	Award Amount	Total Expenditures as of April 7, 2010
AT & T	Relocate existing facilities	-	\$76,314
Comcast	Power Supply replacement	-	\$54,551
Georgia Power	Installation of underground lines	-	\$676,372
Total Expenditures		-	\$807,237
Total Amount Award		\$1,447,031	
Total Remaining in Award		\$639,794	

## Conclusion

Based on our review, we have concluded that DeKalb County Transportation is in compliance with the guidelines set forth by ARRA as of April 07, 2010.

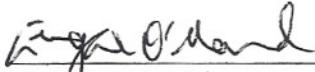
## Comment/ Observation

As of the report date, Public Works-Transportation Division has not requested reimbursement for the \$807,237 that have been paid to the suppliers.

We recommend that Public Works-Transportation Division request reimbursement from Georgia Department of Transportation.

In cases where DeKalb County uses its own funds in anticipation of reimbursement, timely requests for reimbursement should be made by personnel responsible for governing the funds.

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.



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Eugene O'Mard

Cc: Keith Barker, Chief Operating Officer and Executive Assistant  
Dr. Michael J. Bell, Chief Financial Officer  
Ted Rhinehart, Deputy Chief Operating Officer for Infrastructure  
Robyn Trotter, GAO Senior Analyst- Strategic Issues  
Debra Sherman, Finance Budget and Grants / CIP Manager

EO/AW