

DeKalb



County

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Department of Finance

Internal Audit and Licensing

DATE: October 4, 2010
TO: Dale Phillips, Director of Human Development
FROM: Acting Deputy Director of Finance, Internal Audit & Licensing (DIAL)
SUBJECT: American Recovery and Reinvestment Act (ARRA) – (601086)
RE: Health and Human Services Children & Families

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.

The U.S Department of Health and Human Services Administration for Children and Families: Strengthening Communities Grant Program awarded Human Development \$250,000 (Award# 601086). "This collaborative grant award is for providing capacity building services to DeKalb County-based non-profit organizations that are involved in economic recovery efforts. Specific project activities will include free capacity training workshops for at least 50 local faith- and community-based organizations (FCBOs) and one-on-one capacity building technical assistance for at least 20 of the local faith-and community-based organizations."

The grant period is for two years beginning September 2009 through September 2011. Matching funds of \$10,000 are required by the County for each year of the award. The \$20,000 will be used for consulting services.

Project Budget	Award Amount	Total Expenditures as of April 7, 2010	Award Balance
Contractual	50,00	25,00	25,00
Travel	4,60	1,16	3,43
Office Supplies	25,40	81	24,58
Other	170,00		170,00
Total Amount Awarded	250,00		
Total Expenditures		26,98	
Total Remaining in Award			223,01

Purpose and Scope

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

Scope

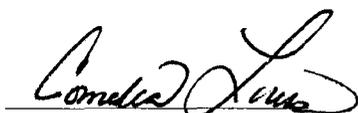
Our audit covered the period March 2009 through April 7, 2010. We reviewed the Board of Commissioner's Agenda, contract, application information, Oracle Data, invoices, and supporting documentation. Interviews were also held with employees from the Human Development Department and other departments.

Conclusion

Based on our review, we concluded that Human Development is in compliance with the guidelines set forth by ARRA as of April 7, 2010.

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,



Cornelia Louis

Cc: Richard Stogner, Chief Operating Officer and Executive Assistant
Joel Gottlieb, Interim Finance Director
Jonathan Weintraub, Deputy Chief Operating Officer of Development
Deborah Sherman, Finance-Budget and Grants/CIP Manager
Nadine Raidbard, GAO Senior Analyst, Financial Markets and Community Investment Group

CL/TLC