



FULTON COUNTY, GEORGIA

OFFICE OF INTERNAL AUDIT

**FULTON COUNTY DEPARTMENT OF HOUSING AND
HUMAN SERVICES**

OFFICE OF GRANTS AND COMMUNITY PARTNERSHIPS

FRESH AND HUMAN SERVICES GRANT AUDIT

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Introduction

The Office of the Internal Audit performed an eligibility audit of the FRESH and Human Services Grants issued by the Department of Housing & Human Services, Office of Grants and Community Partnerships. The audit was conducted based on the Department of Housing & Human Services eligibility requirements for program funding. The Department of Housing & Human Services is currently responsible for determining if new and returning agencies located in Fulton County are eligible for FRESH or Human Services Grant awards.

Background

The FRESH and Human Services Grants involve an annual competitive process in which applications for funding are received and reviewed for eligibility. Once approved, the applications are recommended for funding based on pre-established budgets and the prioritization of needs in the community. The intent of the Department of Housing and Human Services is to fund all eligible, quality, and community-based applicants who address the needs of the community in different focused areas such as: Health and Human Services, Children and Youth Services, Juvenile Justice, and Criminal Justice.

Objective

The objective of our audit was to determine if the Department of Housing and Human Services, Office of Grant and Community Partnerships followed proper procedures and approved those agencies eligible to receive FRESH and Human Services Grant awards.

Scope

The period covered is fiscal grant year July 1, 2011 – June 30, 2012.

Methodology

During our audit of the FRESH and Human Services Grants awards, we examined a sample of applications to determine if the approved agencies were eligible to receive funding. Specifically, we reviewed the applications to determine if the agencies met the FRESH and Human Services Grant eligibility criteria.

Findings and Recommendations

Finding 1- Failure to Provide Sufficient Supporting Documentation for the Performance Measures Reported

The Department of Housing and Human Services' grant eligibility provisions require agencies to develop performance measures and report outcomes for its targeted population over a two (2) year period. The performance measures and outcomes were based on two program years occurring within the period from January 1, 2005 through December 31, 2010. We reviewed a sample of thirty-five (35) applications and found that five agencies did not provide sufficient performance outcome documentation; nevertheless, they were deemed eligible for grant funding. It was discovered that during the initial eligibility review of the 2011-2012 FRESH and Human Services Grant applications, that a large number of the applicants were not sure of what constituted acceptable support documentation for the performance outcomes reported. The effect of awarding grants to these five agencies which had not provided sufficient documentation related to their ability to deliver services outlined in the grant agreements was \$185,000.

Recommendations

The Office of Grants and Community Partnerships should ensure that all eligibility requirements are met and that the proper evidence based documentation is submitted as support for performance outcomes reported.

Follow-up

Action was taken by the Office of Grants & Community Partnership by initiating a technical assistance training program to assist agencies with the 2012-2013 application process. The performance measures requirements were highlighted during the trainings, along with the opportunity for agencies to follow up with questions at the close of the session. The grant recipients are expected to evaluate program activities and report on a quarterly basis as to how well they are meeting the program objectives within their chosen funding areas. It was noted that the applicants not meeting the initial eligibility requirements related to the 2012 -2013 program year will be deemed ineligible to receive a FRESH or Human Services Grant Award.

Conclusion

Our review of the agencies participating in FRESH and Human Services Grant programs revealed five agencies which did not provide sufficient documentation to support the performance outcomes reported. Since the Office of Grant and Community Partnerships was

proactive and took the initiative to establish a training program to assist the agencies with the application and performance process, the risk of an ineligible agency receiving a grant award should be significantly reduced.