

INTER-OFFICE MEMORANDUM



FULTON COUNTY

TO: Troy White, Director of Human Services
FROM: *Anthony Nicks*, Director of Internal Audit
SUBJECT: FRESH & Human Services Grant Audit
DATE: July 19, 2011

The Office of Internal Audit has completed the audit of the FRESH and Human Services Grants issued by the Office of Grants and Community Partnerships in the Department of Housing and Human Services. Attached is a copy of our findings and recommendations. In addition, we request for the department to provide responses to the findings and any support for their position.

If you have additional questions please contact me.

Attachment

cc: Zachary Williams, County Manager
Dedrick Muhammad, Division Manager, Office of Grants & Community Partnerships
Carlos Thomas, Program Manager, Office of Grants & Community Partnerships



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

July 19, 2011

Introduction

The Office of 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 Human Services requirements of grant eligibility for program funding. The Housing & Human Services Department is currently responsible for determining eligibility for new and returning agencies located in Fulton County.

Background

The FRESH and Human Services' Grants are annual, competitive processes in which applications for funding are received and reviewed for eligibility. Applications are then recommended for funding based on prioritization of needs in the community and pre-established grants budget. The intent of the Housing and Human Services Department is to fund all eligible, quality, 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 Services.

Objective

The objective of our audit was to determine if the Department Housing and Human Services Office of Grant and Community Partnerships followed proper procedures during the grant review process.

Scope

The period covered is fiscal grant year 2011-2012.

Methodology

During our audit of the FRESH and Human Services Grants, we examined a sample of applications to determine if they were adequately deemed eligible or ineligible. Our efforts were to determine whether the applications were properly reviewed and qualified.

Findings and Recommendations

Finding 1 - Failure to Properly Review Applications

The Housing and Human Services Department's grant eligibility provisions require each agency to submit complete application materials based on an eligibility checklist. During our review, we noted 13% of the applicants deemed eligible were actually ineligible. The applications did not contain the appropriate documentation required based on the eligibility checklist relating to the Georgia Security and Immigration Act (GSICA). Failure of the Office of Grants and Community Partnerships to follow proper procedures

during the review process for determining eligibility will result in the applicants being erroneously deemed eligible for grant funding.

Recommendation

The Office of Grants and Community Partnerships should follow policies and procedures to ensure all applications are properly reviewed and adequately considered eligible for grant funding.

Finding 2 – Failure to Require Necessary Documentation

The Housing and Human Services Department’s grant eligibility provisions require agencies to provide a Certificate under Articles of Incorporation, as well as, the Amendments from the Georgia Secretary of State. The agencies must register for the certificate on an annual basis and both forms must be available in the application in order to meet the requirement. We noted one agency that did not comply with submitting the amendment certification that is used to inform the business entity of any recent changes to the organization. As a result of the Office of Grants and Community Partnerships failure to require necessary documentation, agencies that are ineligible may be deemed eligible.

Recommendation

The Office of Grants and Community Partnerships should follow policies and procedures to ensure all applications are properly reviewed and eligible applications include the required documentation.

Conclusion

We noted items that were omitted from the applications considered eligible and not consistent with the grant eligibility requirements included on the eligibility checklist. The Department of Grants and Community Partnerships should ensure that all applicants deemed eligible meet the guidelines of the program.

We would like to thank management and staff for their timely cooperation and assistance during the audit.