

**INTEROFFICE MEMORANDUM**

**TO:** Fulton County Board of Commissioners  
**FROM:** Anthony Nicks, County Auditor  
**DATE:** October 26, 2020  
**SUBJECT:** Audit of Project Level Up Contract

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The Office of the County Auditor received a request from Chairman Rob Pitts and Commissioner Liz Hausmann, District 1, to perform an audit of the Project Level Up program.

On January 23, 2019, the Board of Commissioners approved enhancement funding for At-Risk Youth as a part of the 2019 General Fund budget for the Department of Community Development. Subsequently, on October 16, 2019, the Fulton County Board of Commissioners approved a Memorandum of Understanding (MOU) with the Department of Community Development's Youth and Community Services Division (YCS) and the Atlanta Police Foundation, Inc. (APF) to provide 2019 non-recurring enhancement funding in the amount of \$280,000.00 for Wraparound Services at the At-Promise Center, Andrew and Walter Young YMCA, and Greater Works Social Services, Inc. to support Project Level Up juvenile offender intervention pilot program through December 31, 2020. Fulton County juvenile offenders ages 12-24 will be referred by the Fulton County District Attorney's Office (DA).

The mission of YCS is to improve the quality of life of youth by providing services through a Cradle-to-Career model, which ensures that each vulnerable and at-risk child and youth has access to essential services and programs that may increase their likelihood for improved economic opportunities in the future.

The objectives of the audit are to evaluate the adequacy and effectiveness of the internal controls and quality of performance in carrying out assigned responsibilities as it relates to contract scope of work for the Atlanta Police Foundation Project Level Up contract. The scope of our audit was October 1, 2019 through July 31, 2020 or nine (9) months.

In order to achieve the objectives of the audit, we:

- Sent audit notification letters to the Fulton County Department of Community Development, the Office of the District Attorney and the Atlanta Police Foundation;
- Conducted interviews with the Fulton County Office of the District Attorney and the Atlanta Police Foundation in order to obtain an understanding of the program;
- Obtained a copy of the Project Level Up policies and procedures; and
- Reviewed expenditures and supporting documentation.

The Office of the County Auditor sent audit notification letters to the Fulton County Department of Community Development, the Fulton County Office of the District Attorney, and the Atlanta Police Foundation on August 20, 2020. On September 8, 2020, we reached out to all auditees and received no response from the DA's Office or APF. As a result, a second request was sent on September 17, 2020.

We interviewed the Director of Criminal Justice Policy and Programs on September 22, 2020 to obtain an understanding of the Project Level Up program. We were informed that the overall concept of the program was already designed, prior to November 2019. None of the tasks needed to start the Project Level Up program were completed; therefore, the Project Level Up team was hired. Despite there being no direct services being provided and no participants identified for the program as of November, 2019, policies and procedures, and templates of various forms and/or documents were established.

We discovered that the Project Level Up program began on July 31, 2020 and potential participants were contacted in order to gauge interest in the program and schedule enrollment interviews. As of September 25, 2020, there are ten (10) participants enrolled in the Project Level Up program. Per the Director of Criminal Justice Policy and Programs, the original plan was to provide afterschool care for the youth at the YMCA and the At Promise Center. These facilities' services have changed drastically due to COVID-19. Instead of providing the afterschool care that was originally planned, they are now providing full care from 8am to 5pm. Additionally, Work Source Fulton will enroll all Level Up participants into the Work Source Fulton Program. This program will provide all participants with job training and job placement and GED assistance. Each of the participants will have a mentor, according to the Director of Criminal Justice Policy and Programs. Currently, there are seven (7) trained mentors, and three (3) additional mentors are currently being recruited.

The YMCA and the At-Promise Center are limited in the number of participants that they may safely take at one time under the Center of Disease Control's (CDC) guidance. Their current capacity due to health and safety guidelines is 5-7 participants if providing transportation, which is necessary. Therefore, Fulton County's District Attorney approved that transportation be provided and that the program start with ten (10) participants until the COVID-19 health and safety guidelines are lifted.

Upon reviewing the MOU and invoices, we noted that a payment of \$90,000 was made to the Atlanta Police Foundation on November 18, 2019, and a second payment of \$100,000 issued on May 14, 2020. The requested invoices from Atlanta Police Foundation were for services rendered during the months of October, 2019 through June, 2020. However, our review revealed no services were rendered during the months of October, 2019 through June, 2020. In addition, we were provided documentation for the purchase of a van in the amount of \$33,918.61. Please refer to the table below for a summary of how the funds were allocated to the respective service providers. (*See Table 1*).

**Table 1**

| Service Providers                          | 1st Payment        | 2nd Payment         | Amount Spent          | Balance             |
|--|--------------------|---------------------|-----------------------|---------------------|
| <b>At-Promise Center</b>                   | \$30,000.00        | \$40,000.00         | \$(33,918.61)         | \$36,081.39         |
| <b>Greater Works Social Services, Inc.</b> | 30,000.00          | 30,000.00           | -                     | 60,000.00           |
| <b>Andrew and Walter Young YMCA</b>        | 30,000.00          | 30,000.00           | -                     | 60,000.00           |
| <b>Total</b>                               | <b>\$90,000.00</b> | <b>\$100,000.00</b> | <b>\$ (33,918.61)</b> | <b>\$156,081.39</b> |

Budget reports were created and distributed to the three service providers requesting an explanation of how the funds were spent. The At-Promise Center received \$70,000 and purchased a van for transportation in the amount of \$33,918.61 on June 12, 2020, in anticipation of the start of the school year. Our review of the MOU revealed that transportation for rentals, gas, parking, bus drivers, public transportation costs, etc. is allowable for transportation to school; transportation from school to the aftercare facility; transportation to court on hearing dates; and transportation to home. The MOU does not state that a van purchase is an allowable cost. In addition, it appears that no written authorization was given to purchase a van. As of July 31, 2020, Greater Works and YMCA received \$60,000; however, they have not spent any of the money associated with Project Level Up, and thus, have not completed the forms. Greater Works purchased Matrix Criminal Justice curriculum for group therapy sessions in the amount of \$745.00 on September 21, 2020, and Andrew and Walter Young YMCA paid salary expenses for a Project Coordinator in the amount of \$3,361.55 for time worked during September, and \$300.00 for snacks totaling \$3,661.55.

As of July 31, 2020, the Office of the District Attorney spent \$251,155 on salaries and \$190,000 for operations totaling \$441,155, prior to the inception of the program as illustrated in Table 2.

**Table 2**

| <b>Position Title</b>              | <b>Salary FY 2020</b> | <b>Salary FY 2019</b> | <b>Total</b>     |
|------------------------------------|-----------------------|-----------------------|------------------|
| Program Manager                    | \$69,602              | \$37,616              | \$107,218        |
| Victim Witness Advocate Sr.        | 47,246                | 0                     | 47,246           |
| Victim Witness Advocate            | 40,928                | 0                     | 40,928           |
| Victim Witness Advocate Supervisor | 55,763                | 0                     | 55,763           |
| <b>Total Salaries</b>              | <b>\$213,539</b>      | <b>\$37,616</b>       | <b>\$251,155</b> |
| <br>                               |                       |                       |                  |
| Operations                         | 100,000               | 90,000                | 190,000          |
| <b>Total</b>                       | <b>\$313,539</b>      | <b>\$127,616</b>      | <b>\$441,155</b> |

*Note: The Office of Community Development transferred \$127,616 from its 2019 budget to the District Attorney's office to support the Project Level Up juvenile offender intervention pilot program.*

In summary, it is important to note that the District Attorney's Project Level Up program did not begin until eight (8) months after the Board of Commissioners approval of the program, and the first ten (10) participants did not begin the program until September 8, 2020. In addition, there is a lack of understanding of why funds were given to the three service providers prior to the program's start date. Policies and procedures, and templates of various forms and/or documents were established; but there was no written documentation authorizing the purchase of a van. We were unable to determine if proper usage and internal controls are in place as the established forms and/or documents have not been utilized. Although enrollment interviews and initial assessments were performed, and ten (10) youth were accepted into the Project Level Up program, we were unable to determine the adequacy and effectiveness of the internal controls or the quality of performance of the Project Level Up program due to lack of supporting documentation and incomplete performance reports. Conclusively, it is our opinion that significant progress has not been achieved to meet the objectives of the Project Level Up program during the respective timeframe.