

**MEMORANDUM REPORT ON REVIEW OF THE
COCKE COUNTY COMPREHENSIVE DENTAL PROGRAM
NEWPORT, TENNESSEE**

COCKE COUNTY COMPREHENSIVE DENTAL SERVICE GRANTS

ARC Grant Nos.: TN-12161-97 and TN-12161-C2

October 1, 1997 through September 30, 1999

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Report Number: 01-23(H)

Date: February 21, 2000

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TO: Appalachian Regional Commission (ARC)
Office of Inspector General (OIG)

FROM: Tichenor & Associates, LLP
Louisville, Kentucky

REPORT FOR: The Federal Co-Chairman
ARC Executive Director
OIG Report No. 01-23(H)

SUBJECT TO: Memorandum Review Report on the Cocke County Comprehensive
Dental Service Grants, Newport, Tennessee. ARC Grant Nos: TN-12161-
97 and TN-12161-C2.

PURPOSE: The purpose of our review was to determine if (a) the total funds claimed for reimbursement by Cocke County for its Comprehensive Dental Service Program were expended in accordance with the ARC approved grant budgets and did not violate any restrictions imposed by the terms and conditions of the grants; (b) the accounting, reporting and internal control systems provided for disclosure of pertinent financial and operating information; and (c) the objectives of the grants had been met.

BACKGROUND: ARC awarded to Cocke County Grant Number TN-12161-97 for the period October 1, 1997 through September 30, 1998 and Grant Number TN-12161-C2 for the period October 1, 1998 through September 30, 1999. The purpose of the grant was to provide funds to Cocke County at Newport, Tennessee, for the provision of dental services to 800 low income and indigent residents of Cocke County.

The ARC grant funding for each grant was for \$37,500, or 69% of actual, reasonable and eligible project cost. The Grantee was to provide local matching funds totaling \$16,502, or 31%, in cash, contributed services or in-kind contributions.

The specific tasks were to:

- Provide comprehensive dental services to low income and indigent residents of Cocke County through the local health department.

SCOPE: We performed a program review of the grants as described in the Purpose, above. Our review was based on the terms of the grant agreements and on the application of certain review procedures in accordance with the ARC, OIG Review Program. Specifically, we determined if the task listed above had been performed, if the accountability over ARC funds was sufficient as required by the applicable Office of Management and Budget (OMB) Circulars, and if Cocke County had complied with the requirements of the grant agreements. In addition, we discussed the program objectives and performance with Cocke County's personnel. Our results and recommendations are based on those procedures and were conducted in accordance with applicable Government Auditing Standards.

RESULTS: The following results were based on our review performed at Cocke County in Newport, Tennessee on October 25 through 26, 2000.

A. Incurred Costs


Cocke County, Tennessee incurred total program costs of \$131,629, of which they claimed direct reimbursable costs from October 1, 1997 through September 30, 1998 of \$37,500 from ARC. Additionally, Cocke County, Tennessee incurred total program costs of \$131,076, of which they claimed direct reimbursable costs from October 1, 1998 through September 30, 1999 of \$37,500 from ARC. We reviewed the direct and in-kind costs incurred and determined that the funds had been expended as reported.

B. Internal Controls

We did not identify any internal control weaknesses that could have affected the accountability of costs or compliance with the terms of the grant agreements.

C. Program Results

Our review of the Cock County Comprehensive Dental Service Grants indicated that the objectives of the grants had been met.



TICHENOR & ASSOCIATES, LLP

Louisville, Kentucky

October 26, 2000