



September 25, 2000

OIG REPORT 00-57(H)

MEMORANDUM FOR: JAMES W. HANSON, JR.
COMMISSIONER OF PLANNING
THOMPCKINS COUNTY

SUBJECT: Memorandum Survey Report
Review of Thompkins County Collaborative
Communications Project
Grant No. NY-13107

PURPOSE

The purposes of our review were (1) to determine the allowability of the costs claimed under the ARC grant, (2) to determine if the grant objectives were met and (3) to determine the current status of the project.

SCOPE

Our survey included procedures to review costs incurred and claimed for reimbursement under the grant, as well as costs claimed as matching funds. The period of performance for the grant was September 1, 1998 through November 30, 2000. We reviewed the grantee's reports, examined records, and held discussions with grantee officials in Ithaca, New York on August 21, 2000. As a basis for determining allowable costs and compliance requirements, we used the provisions of the grant agreement, Office of Management and Budget (OMB) Circulars A-87 and A-102, and the ARC Code. Audit work was performed in accordance with Government Auditing Standards.

BACKGROUND

ARC Grant NY-13107 was awarded to provide funds to Thompkins County to enable county departments and their contracted human services agencies to provide increased and higher quality services and outreach through electronic communications.

The total project costs was estimated at \$190,053. The ARC grant was for \$95,000 (50%). The grantee was to pay or cause to be paid the non-federal share of \$96,053 (50%) in cash, contributed services, or in-kind contributions.

RESULTS


Financial Review

During our visit, we reviewed the grantee's accounting records, including invoices and supporting documentation for a sample of grant and matching costs charged to the project. Total claimed costs were supported by the grantee's accounting records and no deficiencies were noted as to the allowability of the expenses or the adequacy of the documentation for the expenditures we reviewed.

On the grantee's final request for reimbursement dated February 7, 2000, the grantee claimed total project costs of \$227,514, which included grant costs of \$95,000 (42%) and matching costs of \$132,514 (58%). The grantee has submitted their Final Report. Documentation shows the grantee has met their required non-federal match.

Program Review

The grantee has successfully completed the tasks as required in the grant agreement.


Hubert N. Sparks
Inspector General



October 13, 2000

MEMORANDUM FOR The Federal Co-Chairman
ARC Executive Director
ARC General Counsel

SUBJECT: OIG Reports

The following reports are forwarded:


00-6(H)	NC-7780-76/77	Technical Assistance
00-9(H)	MD-12355	Export Expansion
00-25(H)	VA-12337	Leadership and Civic Development
00-40(H)	WV-12696	Training, Wood Technology Center
00-41(H)	WV-11311	Mountaineer Food Bank
00-43(H)	TN-12461	Telecommunications Initiative
00-44(H)	KY-12872	Training Welfare Recipients
00-55(H)	NY-12870	Meat Processing Services to Small Producers
00-56(H)	NY-13307	Technical Assistance to Producers
0057(H)	NY-13107	Electronic Communications
00-59(H)	TN-12858	Communication and Technology System
00-60(H)	CO-12988	Assist Displaced Employees

In most cases, the reviews disclosed no matters needing further attention. Reports and issues for which followup action is appropriate included:

- 00-6(H) —NC-7780, Technical Assistance. Open issues pertain to conference travel, documentation of charges, budgeting process, timely reporting, and deobligations.
- 00-9(H) —MD-12355, Expand Exports through Creation of an International Trade Assistance Center. Open issues pertain to costs questioned by the grantee's independent auditor (\$59,295) and a duplicate payment.
- 00-40(H) —WV-12696, Expand Training and Services Offered at the Wood Technology Center. Open issues pertain to expenditures after the end of the grant period (\$24,685), use of unexpended funds (\$3,220), exceeding line item approved budget, and changes in scope.

- 00-41(H) —WV-11311, Mountaineer Food Bank. Open issues pertain to purchase of equipment not in budget (\$10,693) and exceeding line item budget approval.

The absence of progress reports by grantees was noted in several reports; and while this was not considered a significant issue in the cases noted, consideration could be given to the general issue of quarterly progress reports and/or the need for followup to obtain required reports.


Hubert N. Sparks
Inspector General

Enclosures

cc: Ms. Judy Rae