



May 1, 2002

OIG REPORT 02-30

**MEMORANDUM FOR:     MARLO THOMAS WATSON  
EXECUTIVE DIRECTOR  
COMMUNITIES IN SCHOOLS  
OF WALKER COUNTY**

**SUBJECT:**                     Memorandum Survey Report  
Review of Be A Friend Mentoring Project  
GA-13681

**PURPOSE**

The purposes of our review were to determine; (1) the allowability of the costs claimed under the ARC grant, (2) if the grant objectives were met and (3) 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 July 1, 2000 to September 30, 2001.

We reviewed the grantee's reports, examined records, and held discussions with grantee officials in Chickamauga, Georgia, on April 18, 2002. 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 GA-13681 was awarded to the Communities in Schools in Walker County to provide funds for a one-on-one mentoring program for 30 students who had been expelled from school or referred by the court system. Mentors were to work with students at the Alternative Education Center and also after they returned to their home schools. The grantee was also to offer GED preparation classes for adults and at-risk high school students.

The total project costs was estimated at \$101,488. The ARC grant was for \$50,712 (49%) and the grantee was to pay or cause to be paid the non-federal matching contribution of \$50,776 (51%).

## **RESULTS**

### **Financial Review**

During our visit, we reviewed the grantee's accounting records, including invoices and supporting documentation for the grant costs charged to the project. 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. The grantee appears to have met their requirements for matching funds.

The grantee's last reimbursement request, dated January 11, 2002, claimed total costs of \$105,813.73, which included grant costs of \$49,634.73 (47%) and matching costs of \$56,181 (53%). The final report has been received and the grant was closed on March 1, 2002, with \$1,077.27 deobligated from the grant funds and returned to ARC accounts.

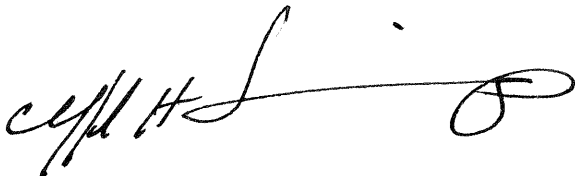
The former accountant kept manual records and has recently retired. The county's finance department has implemented a new computer system and has taken over the accounting for the organization at the time of our review.

### **Program Review**

The program got off to a late start due to the need for additional planning and coordination of the various parties involved. The grantee was able to recruit and train 60 mentors that worked with 46 students at the Alternative Education Center. The students showed improvement while in the mentoring program but the grantee's follow-up revealed that the students did not maintain their progress when they returned to their home schools. The grantee will be expanding the program to at-risk students who are enrolled in regular schools, intervening at a much earlier stage of the process.

The grantee was not able to recruit as many participants as planned for the GED program although much effort was put into soliciting the area. This was partly due to other GED programs already available in the county. The grantee will combine their GED program with another program in the county.

Technical assistance was provided to the grantee.



Clifford H. Jennings  
Inspector General