



OCTOBER 1, 1996

OIG REPORT 96-63(H)

MEMORANDUM FOR: MR. WAYNE ANDERTON, CHAIRMAN, LAWRENCE COUNTY COMMISSION, MOULTON, ALABAMA

SUBJECT: Memorandum Survey Report--Review of Jesse Owens Memorial Park Project, CO-11510-94-I-302-0324 (Contract 95-3)

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 was October 7, 1994 through June 30, 1996. We reviewed the grantee's reports, examined records, and held discussions with a grantee official in Moulton, Alabama September 16, 1996. We also visited the Jesse Owens Memorial Park and viewed the statue purchased with ARC funds. 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.

BACKGROUND

ARC Grant CO-11510-94-I-302-0324 was awarded to the Lawrence County (Alabama) Commission to finance the sculpting of a statue of Jesse Owens, Lawrence County native and winner of four gold medals at the 1936 Olympics. According to the grant agreement, the grantee was to purchase an original 10 foot bronze statue of Jesse Owens and construct the Gold Medallion Court at the Jesse Owens Memorial Park, where the statue was to be placed. After the grant was awarded, the sculptor and grantee agreed to reduce the statue from 10 feet to 8 feet and to add five metal rings representing the Olympic Rings. ARC officials determined that the final design approval was the responsibility of the grantee with the advice and counsel of Mrs. Ruth Owens, widow of Jesse Owens. The modification did not change the cost of the project.

The grant was for the lesser of \$75,200 or 80 percent of the actual, reasonable and eligible costs of the project. The grantee was to pay or cause to be paid the non-federal share of \$18,800 (20%) in cash, contributed services, or in-kind contributions as approved by ARC. At the time of our review,


the grantee had claimed and been paid for grant costs totaling \$42,667.20 based on total project expenditures of \$53,334. The balance in the ARC grant account was \$32,532.80.

RESULTS

During our on-site visit, we reviewed the grantees accounting records including invoices and supporting documentation for grant and matching costs totaling \$84,000. No deficiencies were noted as to the allowability of the expenses or the adequacy of the documentation.

We visited the Jesse Owens Memorial Park where the statue purchased with ARC grant funds is placed. We determined that the grantee completed the scope of work specified by the grant agreement. The statue is located in the center of the Gold Medallion Court and is adjacent to the Jesse Owens Museum which is currently under construction. The exterior of the museum has been completed and work on the interior is underway. A welcome center and a replica of Jesse Owens' birth home are also on the park grounds. Officials indicated approximately 12,000 people have visited the site since the statue was unveiled in June 1996. We understand that efforts to publicize the park will increase as soon as the museum is completed.

The grantee submitted their final progress report to ARC and indicated at the time of our visit that all of the grant funds were spent and that their final reimbursement request has been submitted to ARC through the Alabama Department of Economic and Community Affairs.


Hubert N. Sparks
Inspector General