



February 1, 2011

TO: Yolanda J. Butler, Ph.D.
Acting Director
Office of Community Services
Administration for Children and Families

FROM: /Lori S. Pilcher/
Assistant Inspector General for Grants, Internal Activities,
and Information Technology Audits

SUBJECT: Results of Limited Scope Review at Adams County Community Development
(A-07-10-02765)

The attached final report provides the results of our limited scope review at Adams County Community Development. In accordance with the American Recovery and Reinvestment Act of 2009, the Office of Inspector General (OIG) will provide oversight of covered funds to prevent fraud, waste and abuse.

Section 8L of the Inspector General Act, 5 U.S.C. App., requires that the OIG post its publicly available reports on the OIG Web site. Accordingly, this report will be posted at <http://oig.hhs.gov>.

If you have any questions or comments about this report, please do not hesitate to call me, at (202) 619-1175 or through email at Lori.Pilcher@oig.hhs.gov. We look forward to receiving your final management decision within 6 months. Please refer to report number A-07-10-02765 in all correspondence.

Attachment

Department of Health & Human Services

**OFFICE OF
INSPECTOR GENERAL**

**RESULTS OF LIMITED SCOPE
REVIEW AT ADAMS COUNTY
COMMUNITY DEVELOPMENT**



Daniel R. Levinson
Inspector General

February 2011
A-07-10-02765

Office of Inspector General

<http://oig.hhs.gov>

The mission of the Office of Inspector General (OIG), as mandated by Public Law 95-452, as amended, is to protect the integrity of the Department of Health & Human Services (HHS) programs, as well as the health and welfare of beneficiaries served by those programs. This statutory mission is carried out through a nationwide network of audits, investigations, and inspections conducted by the following operating components:

Office of Audit Services

The Office of Audit Services (OAS) provides auditing services for HHS, either by conducting audits with its own audit resources or by overseeing audit work done by others. Audits examine the performance of HHS programs and/or its grantees and contractors in carrying out their respective responsibilities and are intended to provide independent assessments of HHS programs and operations. These assessments help reduce waste, abuse, and mismanagement and promote economy and efficiency throughout HHS.

Office of Evaluation and Inspections

The Office of Evaluation and Inspections (OEI) conducts national evaluations to provide HHS, Congress, and the public with timely, useful, and reliable information on significant issues. These evaluations focus on preventing fraud, waste, or abuse and promoting economy, efficiency, and effectiveness of departmental programs. To promote impact, OEI reports also present practical recommendations for improving program operations.

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The Office of Counsel to the Inspector General (OCIG) provides general legal services to OIG, rendering advice and opinions on HHS programs and operations and providing all legal support for OIG's internal operations. OCIG represents OIG in all civil and administrative fraud and abuse cases involving HHS programs, including False Claims Act, program exclusion, and civil monetary penalty cases. In connection with these cases, OCIG also negotiates and monitors corporate integrity agreements. OCIG renders advisory opinions, issues compliance program guidance, publishes fraud alerts, and provides other guidance to the health care industry concerning the anti-kickback statute and other OIG enforcement authorities.

Notices

THIS REPORT IS AVAILABLE TO THE PUBLIC
at <http://oig.hhs.gov>

Section 8L of the Inspector General Act, 5 U.S.C. App., requires that OIG post its publicly available reports on the OIG Web site.

OFFICE OF AUDIT SERVICES FINDINGS AND OPINIONS

The designation of financial or management practices as questionable, a recommendation for the disallowance of costs incurred or claimed, and any other conclusions and recommendations in this report represent the findings and opinions of OAS. Authorized officials of the HHS operating divisions will make final determination on these matters.

EXECUTIVE SUMMARY

BACKGROUND

The Community Services Block Grant (CSBG) program was authorized by the Community Opportunities, Accountability, and Training and Educational Services Act of 1998, P.L. No. 105-285 (the CSBG Act), to provide funds to alleviate the causes and conditions of poverty in communities. Within the U.S. Department of Health & Human Services, the Administration for Children and Families (ACF), Office of Community Services, administers the CSBG program. The CSBG program funds a State-administered network of more than 1,000 local Community Action Agencies (CAA) that create, coordinate, and deliver programs and services to low-income Americans. The CAAs provide services and activities addressing employment, education, housing, nutrition, emergency services, health, and better use of available income.

Under the American Recovery and Reinvestment Act of 2009, P.L. No. 111-5 (Recovery Act), enacted February 17, 2009, ACF received an additional \$1 billion for the CSBG program for States to alleviate the causes and conditions of poverty in communities. CSBG Recovery Act funds are distributed to CAAs using the existing statutory formula.

In Colorado, the Department of Local Affairs (DOLA) acts as the lead agency for purposes of carrying out State activities for the CSBG program. DOLA is responsible for approving the State's grantee Recovery Act grant applications and for monitoring the grantees for compliance with program regulations. In April 2009, DOLA was awarded an additional \$8,684,648 in Recovery Act funds for the State of Colorado's CSBG program.

Adams County Community Development (ACCD), a local government organization, provides a comprehensive variety of services including education, emergency services, employment, and nutrition. During fiscal year 2009, DOLA awarded ACCD \$373,607 in CSBG grant funds and a Recovery Act grant award totaling \$696,243. For fiscal year 2009, Adams County expended total Federal funds of \$118,668,950.

OBJECTIVE

Our objective was to assess ACCD's financial viability, capacity to manage and account for Federal funds, and capability to operate the CSBG program in accordance with Federal regulations.

SUMMARY OF FINDINGS

Based on our assessment, we believe ACCD is financially viable and has the capacity to manage and account for Federal funds and to operate its CSBG program in accordance with Federal regulations. However, we noted weaknesses related to the allowability of costs, data quality and reporting, policies and procedures, and the whistleblower process.

RECOMMENDATION

In determining whether ACCD is appropriately managing and accounting for the Recovery Act grant funding, we recommend that ACF consider the information presented in this report in assessing ACCD's ability to operate the CSBG program in accordance with Federal regulations.

GRANTEE COMMENTS

In written comments on our draft report, ACCD provided information as to corrective actions it has taken since our review, as well as additional information related to some of our findings.

ACCD noted that we used incorrect terminology for the backup documentation discussed in the Allowability of Costs finding.

ACCD's comments are included in their entirety as the Appendix.

OFFICE OF INSPECTOR GENERAL RESPONSE

We did not verify the corrective actions or the validity of the additional information provided.

We corrected the terminology for the backup documentation discussed in the Allowability of Costs finding, but otherwise, nothing in ACCD's comments caused us to change our findings or our recommendation to ACF.

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION	1
BACKGROUND	1
Community Services Block Grant Program	1
Colorado Department of Local Affairs	1
Adams County Community Development	1
Requirements for Federal Grantees	1
OBJECTIVE, SCOPE, AND METHODOLOGY	2
Objective	2
Scope.....	2
Methodology	2
FINDINGS AND RECOMMENDATION	3
ALLOWABILITY OF COSTS.....	3
DATA QUALITY AND REPORTING.....	4
POLICIES AND PROCEDURES	5
WHISTLEBLOWER PROCESS.....	5
RECOMMENDATION	5
GRANTEE COMMENTS	6
OFFICE OF INSPECTOR GENERAL RESPONSE	6
APPENDIX	
GRANTEE COMMENTS	

INTRODUCTION

BACKGROUND

Community Services Block Grant Program

The Community Services Block Grant (CSBG) program was authorized by the Community Opportunities, Accountability, and Training and Educational Services Act of 1998, P.L. No. 105-285 (the CSBG Act), to provide funds to alleviate the causes and conditions of poverty in communities. Within the U.S. Department of Health & Human Services, the Administration for Children and Families (ACF), Office of Community Services (OCS), administers the CSBG program. The CSBG program funds a State-administered network of more than 1,000 local Community Action Agencies (CAA) that create, coordinate, and deliver programs and services to low-income Americans. The CAAs provide services and activities addressing employment, education, housing, nutrition, emergency services, health, and better use of available income.

Under the American Recovery and Reinvestment Act of 2009, P.L. No. 111-5 (Recovery Act), enacted February 17, 2009, ACF received an additional \$1 billion for the CSBG program for States to alleviate the causes and conditions of poverty in communities. CSBG Recovery Act funds are distributed to CAAs using the existing statutory formula.

Colorado Department of Local Affairs

In Colorado, the Department of Local Affairs (DOLA) acts as the lead agency for purposes of carrying out State activities for the CSBG program. DOLA is responsible for approving the State's grantee Recovery Act grant applications and for monitoring the grantees for compliance with program regulations. In April 2009, DOLA was awarded an additional \$8,684,648 in Recovery Act funds for the State of Colorado's CSBG program.

Adams County Community Development

Adams County Community Development (ACCD), a local government organization, provides a comprehensive variety of services including education, emergency services, employment, and nutrition. During fiscal year 2009, DOLA awarded ACCD \$373,609 in CSBG grant funds and a Recovery Act grant award totaling \$696,243. For fiscal year 2009, Adams County expended total Federal funds of \$118,668,950.

Requirements for Federal Grantees

Pursuant to 45 CFR part 74, grantees of Federal awards must implement written accounting policies and procedures and maintain financial systems that provide for accurate and complete reporting of grant-related financial data, effective control over grant funds, and allocation of costs to all benefitting programs. In addition, grantees must establish written procurement procedures. Grantees are also required to maintain inventory control systems and to take periodic physical inventory of grant-related equipment. In addition, pursuant to 45 CFR § 74.27, the allowability of costs incurred by State, local, or federally-recognized Indian tribal

governments is determined in accordance with the provisions of Office of Management and Budget (OMB) Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*. The CSBG Act establishes the CSBG program and sets the requirements and guidelines for CSBG funds.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

Our objective was to assess ACCD's financial viability, capacity to manage and account for Federal funds, and capability to operate the CSBG program in accordance with Federal regulations.

Scope

We conducted a limited review of ACCD's financial viability, financial management system, and related policies and procedures. Therefore, we did not perform an overall assessment of ACCD's internal control structure. Rather, we reviewed only the internal controls that pertained directly to our objectives. Our review period was March 1, 2009, through July 31, 2010.

We performed our fieldwork at ACCD's administrative office in Westminster, Colorado, during July and August 2010.

Methodology

To accomplish our objective, we:

- confirmed that ACCD is not excluded from receiving Federal funds;
- reviewed relevant Federal laws, regulations, and guidance;
- reviewed ACCD's application and implementation of the grant awards for the Recovery Act funding;
- reviewed the findings related to the most recent State review;
- reviewed ACCD's policies and procedures related to the CSBG program;
- reviewed ACCD's by-laws, minutes from the Board of Director (Board) meetings, composition of the Board, and organizational chart;
- performed audit steps to assess the adequacy of ACCD's current financial systems; and
- reviewed ACCD's audited financial statements and supporting documentation for the period of January 1, 2007, through December 31, 2009.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

FINDINGS AND RECOMMENDATION

Based on our assessment, we believe ACCD is financially viable and has the capacity to manage and account for Federal funds and to operate its CSBG program in accordance with Federal regulations. However, we noted weaknesses related to the allowability of costs, data quality and reporting, policies and procedures, and the whistleblower process.

ALLOWABILITY OF COSTS

Pursuant to OMB Circular A-87, Attachment A, section C, “Basic Guidelines,” allowable costs must be adequately documented, and conform to any limitations or exclusions set forth in the terms and conditions of the Federal award, to be allowable for reimbursement under Federal award programs.

Generally, the expenditures that we reviewed were allowable. However, we found instances where ACCD used CSBG funds for unallowable costs. ACCD requires its sub-recipients to submit pay requests along with supporting documentation in order to receive CSBG funds. We reviewed the supporting documentation submitted by 4 of 13 sub-recipients of Recovery Act CSBG funds¹ and by 3 of 8 sub-recipients of regular CSBG funds² and identified the following weaknesses:

- ACCD paid for employee services, claimed by three sub-recipients, that were not adequately supported because the total hours reported on timesheets and paystubs differed from the total hours claimed. Two sub-recipients’ CSBG Recovery Act pay requests did not support \$1,581 of salary costs. Similarly, one regular CSBG sub-recipient’s pay requests did not support \$115 of salary costs reported in three pay periods.
- ACCD paid a \$300 motel voucher for rental assistance claimed on one sub-recipient’s CSBG Recovery Act pay request even though the request was missing a motel receipt.
- ACCD paid \$390 in rental and utility assistance expenses claimed on one sub-recipient’s regular CSBG pay request that lacked supporting documentation.

¹ ACCD awarded \$696,243 of Recovery Act CSBG funds to 13 sub-recipients.

² ACCD awarded \$99,310 of regular CSBG funds to 8 sub-recipients in program year 2009. These regular CSBG funds were administered on a program year, rather than a fiscal year, basis. Program year 2009 ran from March 1, 2009, through February 28, 2010.

- ACCD paid \$766 in fringe benefits and supplies that exceeded the budgeted amount for these line items authorized in the sub-recipient's CSBG Recovery Act contract³ with ACCD.

We also reviewed the direct and indirect costs claimed by ACCD under the regular CSBG program in program year 2009. Two employee timesheets did not support \$351 of direct salary costs allocated to the program because the actual percentage of hours worked differed from the claimed percentage.

DATA QUALITY AND REPORTING

OMB's December 18, 2009, *Updated Guidance on the American Recovery and Reinvestment Act – Data Quality, Non-Reporting Recipients, and Reporting of Job Estimates* memorandum (M-10-08 memorandum), simplified the manner in which job estimates are calculated and reported. Specifically, the memorandum required recipients to report job estimates on a quarterly, rather than cumulative, basis. As a result, recipients were no longer required to sum various data on hours worked across multiple quarters of data when calculating job estimates. In addition, recipients were no longer required to make a subjective judgment on whether jobs were created or retained as a result of the Recovery Act. Instead, recipients would more easily and objectively report on jobs funded with Recovery Act dollars. Recipients should have implemented the updated methodology to the greatest extent possible for the January 2010 reporting period.

At the time of our review, ACCD had not updated its reporting methodology to reflect these updated Federal guidelines. Specifically, ACCD's reporting methodology did not conform to OMB's requirements by mandating that ACCD report its job estimates on a quarterly rather than a cumulative basis. Nor did that reporting methodology contain provisions to facilitate the objective reporting of jobs funded with Recovery Act dollars. For example, ACCD's quarterly report submitted to DOLA on July 2, 2010, showed that the number of jobs created or retained by ACCD's Recovery Act CSBG sub-recipients was 72.5 full-time equivalents (FTE) for the quarter ending June 30, 2010. This calculation included jobs created for clients (or customers), not just jobs funded with Recovery Act dollars as specified by the M-10-08 memorandum.

Based on guidance from DOLA, ACCD resubmitted (on July 19, 2010) a job estimate for the same quarter that reported 27.36 FTE. The revised job estimate included only jobs funded with Recovery Act dollars; however, it was still calculated on a cumulative basis. After our fieldwork, ACCD again recalculated its job estimates for each quarter with job activity, on a quarterly basis in accordance with OMB's M-10-08 memorandum. The updated report (submitted to DOLA on August 20, 2010) showed that for the quarter ending June 30, 2010, the period of our example, the job estimate calculated on a quarterly basis was 13.1 FTE of jobs funded with Recovery Act dollars.

³ As amended in June 2010.

POLICIES AND PROCEDURES

Pursuant to 45 CFR part 74, grantees of Federal awards must implement written accounting policies and procedures and maintain financial systems that provide for accurate and complete reporting of grant-related financial data, effective control over grant funds, and allocation of costs to all benefitting programs.

Generally, the written policies and procedures used by ACCD were adequate. However, during our fieldwork ACCD was still in the process of drafting a policies and procedures manual for the CSBG program. ACCD staff was using the draft policies and procedures, but the manual had not been finalized and adopted by the Board. In addition, Adams County's Grant Management Policies and Procedures Manual existed only in draft form.

ACCD's draft policies and procedures manual for the CSBG program did not address administrative costs. Because OCS issued guidance modifying the definition of administrative costs, as defined by OMB Circular A-87, and because ACCD did not track administrative costs at the transaction level, it became incumbent on ACCD to develop policies and procedures to ensure that administrative costs are clearly defined, coded at the transaction level, and tracked in the general ledger. Developing and implementing these administrative cost policies and procedures will increase the accuracy of administrative costs reported in the CSBG fiscal year-end report submitted to DOLA.

WHISTLEBLOWER PROCESS

Section 1553(a) of the Recovery Act prohibits reprisals against an employee of a organization awarded Recovery Act funds for disclosing to appropriate authorities any credible evidence of (1) gross mismanagement of an agency contract or grant relating to covered funds; (2) a gross waste of covered funds; (3) a substantial and specific danger to public health or safety related to the implementation or use of covered funds; (4) an abuse of authority related to the implementation or use of covered funds; or (5) a violation of law, rule, or regulation related to an agency contract (including the competition for or negotiation of a contract) or grant awarded or issued relating to covered funds. Pursuant to section 1553(e) of the Recovery Act, any employer receiving covered funds shall post notice of the rights and remedies provided for the protection of employees under this section.

ACCD did not have a process established to communicate to officers, employees, and others information concerning the rights and remedies provided by the Recovery Act for reporting suspected instances of wrongdoing by ACCD or employees of ACCD.

RECOMMENDATION

In determining whether ACCD is appropriately managing and accounting for the Recovery Act grant funding, we recommend that ACF consider the information presented in this report in assessing ACCD's ability to operate the CSBG program in accordance with Federal regulations.

GRANTEE COMMENTS

In written comments on our draft report, ACCD provided information as to corrective actions it has taken since our review, as well as additional information related to some of our findings. ACCD noted that we used incorrect terminology for the backup documentation discussed in the Allowability of Costs finding.

ACCD's comments are included in their entirety as the Appendix.

OFFICE OF INSPECTOR GENERAL RESPONSE

We did not verify the corrective actions or the validity of the additional information provided. We corrected the terminology for the backup documentation discussed in the Allowability of Costs finding, but otherwise, nothing in ACCD's comments caused us to change our findings or our recommendation to ACF.

APPENDIX

APPENDIX: GRANTEE COMMENTS

Donald M. Cassata, PH.D.
DIRECTOR

Brian P. Kenna
DIVISION DIRECTOR

Jacqueline Pickett, MBA
ADMINISTRATOR



Human Services Department
Community Development
12200 Pecos Street
Westminster, CO 80234
PHONE 303.453.8500
FAX 303.453.8505
www.co.adams.co.us

October 18, 2010

Department of Health and Human Services

Attn: Patrick Cogley
Patrick.cogley@oig.hhs.gov
Regional Inspector General
For Audit Services

601 East 12th Street
Room 0429
Kansas City, Missouri, 64106

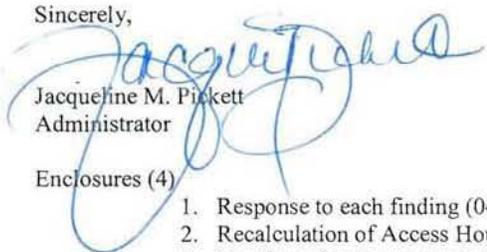
With Copy to: James Korn
Audit Manager
James.korn@oig.hhs.gov

Report Number: A-07-10-02765.

Dear Mr. Cogley:

On behalf of Adams County Community Development, enclosed, please find formal response to the draft report remitted to our office on October 8, 2010. Please feel free to contact me at 303.453.8520 or jpickett@co.adams.co.us if you have any questions or comments. I look forward to your final report.

Sincerely,


Jacqueline M. Pickett
Administrator

Enclosures (4)

1. Response to each finding (04);
2. Recalculation of Access Housing salary, fringe;
3. Email confirming recalculation to Access Housing;
4. Recalculation of Road Called STRATE salary, fringe.

BOARD OF COUNTY COMMISSIONERS

W. R. "Skip" Fischer
DISTRICT 1

Alice J. Nichol
DISTRICT 2

Larry W. Pace
DISTRICT 3

Attachment 1. Response to Findings

ALLOWABILITY OF COSTS

#1: Adams County Community Development staff re-calculated ACCESS Housing and the Road Called STRATE's Salary & Fringe directly from time sheets submitted by the agencies in their draw-down requests using the total hours worked in the pay period by the hours worked in the program. I have attached the two spreadsheets that show this calculation and the amount of money over/under spent in each program's Salary & Fringe. We then communicated with each agency that we would be deducting their next draw-down by the amount listed on the spreadsheets (see attached emails), in ACCESS Housing's case we deducted \$1,156.66 from their next draw-down and for the Road Called STRATE we did an amendment and changed their Fringe Benefits Line-Item to \$1,155.28 (and increased their supplies line-item by \$324) and deducted \$384.94 (for overpayment of salary) from their next draw-down.

#2: As OIG staff stated in an email to ACCD on 10/15/10, this was a mistake on the OIG's part as this was not a travel request, but what they are now calling a "motel voucher". It was actually rental assistance expenditure for \$300...the back-up documentation for this expenditure was in the original draw-down request in the project file, but was placed in the middle of the draw-down request and not at the end as it was listed on the summary of items page. A copy of the back-up for this expenditure is attached.

#3: The back-up documentation for those two expenditures totaling \$390 were included in the original draw-down and were obtained from the JD Edwards system's on-line back-up file attached to the County's internal document collection system. The back-up documentation is attached to this email.

#4: See RESPONSE to #1. We did an amendment to the Road Called STRATE's contract to increase amount of those two line-items to correct the mistake. See Road Called STRATE Amendment attached to this email.

DATA QUALITY AND REPORTING

Adams County Community Development followed the State of Colorado Department of Local Affairs (DOLA) FTE Reporting Guidelines contained in the Monthly Report Form Template provided by DOLA that stated:

"FTE Calculations: The number of FTEs of jobs created/retained fields should be calculated as: $FTE = \text{Cumulative Hours Worked that were funded by the Recovery Act}$

Cumulative Hours in a Full-time Schedule Examples:

A person working full-time for 1 year = 1 FTE.

A person working half-time for 1 year = .5 FTE.

A person working full-time for 3 months = .25 FTE.

Note that the calculation is CUMULATIVE and includes jobs DIRECTLY created or retained by ARRA projects."

This report template clearly states that FTE calculations should be reported cumulatively to DOLA and not quarterly per guidance provided by DOLA via email to Adams County Community Development on February 18, 2010 (please see attached email). Once the OIG noted the quarterly versus cumulative reporting requirement, Adams County Community Development immediately addressed the issue and submitted quarterly numbers to DOLA for FTE's directly supported with CSBG ARRA funds in all subsequent reports as noted in the Finding Outline.

POLICIES AND PROCEDURES

At the time of the OIG Audit, Community Development was in restructure and a year had not yet passed; as such, the Policies and Procedure Manual was still in "Draft" format. At the time of this response, however, the CSBG and ARRA Policies and Procedures Manual has been reviewed by Executive Management and is authorized as "Accepted".

Additionally, at the time of this response, Adams County has developed the following guidance to differentiate non-profit and sub-recipient administrative costs from other eligible costs:

Direct versus Administrative costs

Adams County follows the guidance provided by the CSBG Act and the Department of Local Affairs (DOLA) in determining the proper allocation of administrative costs versus direct delivery costs.

Direct delivery costs are those expenditures associated with the delivery of a particular CSBG project, service, or activity. This includes those expenditures in line item accounts that can be identified as supporting the CSBG program. These accounts include, although are not limited to: food supplies; operating supplies; mileage; travel; business meetings; education and training; and other communication. Administrative costs are typically defined as overhead or indirect costs. These include, although are not limited to: subscriptions; membership dues; building usage; equipment rental; postage; and printing.

The documentation for each expenditure is reviewed by the program and finance staff to determine if the cost is a direct program cost, and is then coded to the appropriate business unit and line item account. The monthly financial analysis report captures the account line items that make up the direct delivery costs and the administrative costs on a cumulative basis.

Each staff member allocating hours worked to the CSBG program specify on a monthly allocation report the time that is worked in an administrative capacity and/or in a program delivery capacity. The percentages in this allocation are used to determine the dollar amount that is applied to the respective categories.

All of the above calculations are used in the final report that is submitted to the DOLA at the end of the program year in Section E of the Final Report.

WHISTLEBLOWER PROCESS

Upon realization the ARRA-related Whistleblower Notice was not posted, Adams County staff immediately published the poster in all relevant staff areas and the notice remains in force to date. Adams County continues to work with the County Attorney's Office and Human Resources Office to ensure all federal mandates are met and notices are published accordingly.

Attachment 2. Recalculation Access Housing

ACCESS Housing							
CSBG-R Recalculations for ACCESS Housing							
Employee	Draw R/Prty Period #	Paid Salary	Correct Salary	Salary Difference	Paid Fringe	Correct Fringe	Fringe Difference
Data Redacted	DD1/Oct 1	\$732.60	\$887.83	\$249.55	\$5.48	\$3.96	\$1.92
	DD1/Oct 2	\$732.38	\$577.76	-\$154.62	\$0.00	\$0.00	\$0.00
	DD1/Oct 1	\$135.19	\$135.19	\$0.00	\$34.46	\$51.96	\$17.50
	DD1/Oct 2	\$141.44	\$282.88	\$141.44	\$0.00	\$0.00	\$0.00
	DD1/Oct 1	\$287.20	\$373.49	\$86.19	\$0.00	\$0.00	\$0.00
	DD1/Oct 2	\$241.00	\$210.56	-\$83.44	\$0.00	\$0.00	\$0.00
	DD1/Oct 1	\$361.53	\$361.53	\$0.00	\$238.41	\$238.41	\$0.00
	DD1/Oct 2	\$144.16	\$336.19	\$0.00	\$0.00	\$0.00	\$0.00
	DD1/Oct 1	\$270.00	\$270.00	\$0.00	\$5.07	\$5.07	\$0.00
	DD1/Oct 2	\$282.50	\$282.50	\$0.00	\$0.00	\$0.00	\$0.00
	DD1/Oct 1	\$256.50	\$256.50	\$0.00	\$0.00	\$0.00	\$0.00
	Totals DD1/Oct		\$3,278.41	\$3,571.43	-\$296.98	\$283.42	\$288.40
Data Redacted	DD1/Nov 1	\$542.50	\$610.31	\$67.81	\$0.00	\$0.00	\$0.00
	DD1/Nov 2	\$542.50	\$671.34	\$29.84	\$0.00	\$0.00	\$0.00
	DD1/Nov 1	\$138.11	\$276.23	\$138.12	\$34.46	\$51.69	\$17.23
	DD1/Nov 2	\$138.11	\$138.11	\$0.00	\$0.00	\$0.00	\$0.00
	DD1/Nov 1	\$274.00	\$270.56	-\$3.44	\$0.00	\$0.00	\$0.00
	DD1/Nov 2	\$274.00	\$279.83	\$6.83	\$0.00	\$0.00	\$0.00
	DD1/Nov 1	\$329.28	\$329.28	\$0.00	\$238.41	\$238.41	\$0.00
	DD1/Nov 2	\$370.44	\$370.44	\$0.00	\$0.00	\$0.00	\$0.00
	DD1/Nov 1	\$260.00	\$227.76	-\$32.24	\$135.46	\$135.46	\$0.00
	DD1/Nov 2	\$292.50	\$289.19	-\$3.40	\$0.00	\$0.00	\$0.00
	DD1/Nov 1	\$241.20	\$241.20	\$0.00	\$0.00	\$0.00	\$0.00
	DD1/Nov 2	\$297.92	\$297.92	\$0.00	\$0.00	\$0.00	\$0.00
Totals DD1/Nov		\$3,651.96	\$3,825.68	-\$173.72	\$408.33	\$411.74	\$3.41
Data Redacted	DD1/Dec 1	\$808.21	\$897.46	\$110.75	\$0.00	\$0.00	\$0.00
	DD1/Dec 2	\$878.11	\$598.68	-\$279.53	\$0.00	\$0.00	\$0.00
	DD1/Dec 1	\$137.31	\$137.31	\$0.00	\$34.46	\$34.46	\$0.00
	DD1/Dec 2	\$138.31	\$138.31	\$0.00	\$0.00	\$0.00	\$0.00
	DD1/Dec 1	\$252.00	\$244.44	-\$7.56	\$0.00	\$0.00	\$0.00
	DD1/Dec 2	\$280.00	\$253.20	-\$26.80	\$0.00	\$0.00	\$0.00
	DD1/Dec 1	\$370.44	\$370.44	\$0.00	\$238.41	\$238.41	\$0.00
	DD1/Dec 2	\$411.60	\$411.60	\$0.00	\$0.00	\$0.00	\$0.00
	DD1/Dec 1	\$294.13	\$294.13	\$0.00	\$135.46	\$135.46	\$0.00
	DD1/Dec 2	\$325.00	\$325.00	\$0.00	\$0.00	\$0.00	\$0.00
	DD1/Dec 1	\$273.60	\$273.60	\$0.00	\$0.00	\$0.00	\$0.00
	DD1/Dec 2	\$104.00	\$104.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals DD1/Dec		\$4,407.81	\$4,058.17	-\$344.64	\$408.33	\$408.33	\$0.00

Employee	Draw #/Pay Period #	Paid Salary	Correct Salary	Salary Difference	Paid Fringe	Correct Fringe	Fringe Difference
Data Redacted	DD1/Jan 1	\$808.21	\$523.84	\$284.37	\$0.00	\$0.00	\$0.00
	DD1/Jan 2	\$808.21	\$637.59	\$170.62	\$0.00	\$0.00	\$0.00
	DD1/Jan 1	\$142.48	\$284.96	\$142.48	\$34.46	\$68.92	\$34.46
	DD1/Jan 2	\$142.48	\$284.96	\$142.48	\$0.00	\$0.00	\$0.00
	DD1/Jan 1	\$224.00	\$210.56	\$13.44	\$0.00	\$0.00	\$0.00
	DD1/Jan 2	\$224.00	\$210.56	\$13.44	\$0.00	\$0.00	\$0.00
	DD1/Jan 1	\$329.28	\$329.28	\$0.00	\$238.41	\$238.41	\$0.00
	DD1/Jan 2	\$329.28	\$329.28	\$0.00	\$0.00	\$0.00	\$0.00
	DD1/Jan 1	\$260.00	\$221.52	\$38.48	\$135.46	\$115.41	\$20.05
	DD1/Jan 2	\$260.00	\$221.52	\$38.48	\$0.00	\$0.00	\$0.00
DD1/Jan 1	\$273.60	\$273.60	\$0.00	\$0.00	\$0.00	\$0.00	
DD1/Jan 2	\$273.60	\$273.60	\$0.00	\$0.00	\$0.00	\$0.00	
Totals DD1/Jan		\$4,081.22	\$3,807.35	\$273.87	\$408.43	\$422.74	\$14.41
Data Redacted	DD1/Jan 1	\$808.21	\$814.20	\$5.99	\$0.00	\$0.00	\$0.00
	DD1/Jan 2	\$808.21	\$811.71	\$3.00	\$0.00	\$0.00	\$0.00
	DD1/Jan 1	\$142.48	\$142.48	\$0.00	\$34.46	\$34.46	\$0.00
	DD1/Jan 2	\$142.48	\$142.48	\$0.00	\$0.00	\$0.00	\$0.00
	DD1/Jan 1	\$252.00	\$210.42	\$41.58	\$0.00	\$0.00	\$0.00
	DD1/Jan 2	\$224.00	\$210.56	\$13.44	\$0.00	\$0.00	\$0.00
	DD1/Jan 1	\$370.44	\$370.44	\$0.00	\$238.41	\$238.41	\$0.00
	DD1/Jan 2	\$288.12	\$288.12	\$0.00	\$0.00	\$0.00	\$0.00
	DD1/Jan 1	\$292.50	\$234.00	\$58.50	\$135.46	\$121.91	\$13.55
	DD1/Jan 2	\$227.50	\$227.50	\$0.00	\$0.00	\$0.00	\$0.00
DD1/Jan 1	\$212.80	\$212.80	\$0.00	\$0.00	\$0.00	\$0.00	
DD1/Jan 2	\$164.16	\$164.16	\$0.00	\$0.00	\$0.00	\$0.00	
Totals DD1/Jan		\$1,932.90	\$1,878.37	\$54.53	\$408.43	\$394.78	\$13.55
Data Redacted	DD2/March 1	\$808.21	\$748.35	\$59.86	\$0.00	\$0.00	\$0.00
	DD2/March 2	\$808.21	\$808.21	\$0.00	\$0.00	\$0.00	\$0.00
	DD2/March 1	\$142.48	\$142.48	\$0.00	\$34.46	\$34.46	\$0.00
	DD2/March 2	\$142.48	\$142.48	\$0.00	\$0.00	\$0.00	\$0.00
	DD2/March 1	\$280.00	\$274.00	\$6.00	\$0.00	\$0.00	\$0.00
	DD2/March 2	\$280.00	\$296.80	\$16.80	\$0.00	\$0.00	\$0.00
	DD2/March 1	\$370.33	\$370.33	\$0.00	\$238.41	\$238.41	\$0.00
	DD2/March 2	\$41.60	\$41.60	\$0.00	\$0.00	\$0.00	\$0.00
	DD2/March 1	\$292.50	\$292.50	\$0.00	\$135.46	\$147.42	\$11.97
	DD2/March 2	\$125.00	\$257.50	\$132.50	\$0.00	\$0.00	\$0.00
DD2/March 1	\$200.64	\$116.16	\$84.48	\$0.00	\$0.00	\$0.00	
DD2/March 2	\$291.84	\$255.74	\$36.10	\$0.00	\$0.00	\$0.00	
Totals DD2/Mar		\$4,352.29	\$4,268.25	\$84.04	\$408.43	\$415.30	\$6.97
Data Redacted	DD3/April 1	\$1,137.48	\$1,137.48	\$0.00	\$0.00	\$0.00	\$0.00
	DD3/April 2	\$1,137.48	\$1,137.48	\$0.00	\$0.00	\$0.00	\$0.00
	DD3/April 1	\$142.48	\$142.48	\$0.00	\$34.46	\$34.46	\$0.00
	DD3/April 2	\$142.48	\$142.48	\$0.00	\$0.00	\$0.00	\$0.00
	DD3/April 1	\$252.00	\$204.12	\$47.88	\$0.00	\$0.00	\$0.00
	DD3/April 2	\$231.00	\$192.88	\$38.12	\$0.00	\$0.00	\$0.00
	DD3/April 1	\$370.44	\$370.44	\$0.00	\$238.41	\$238.41	\$0.00
	DD3/April 2	\$329.28	\$329.28	\$0.00	\$0.00	\$0.00	\$0.00
	DD3/April 1	\$291.50	\$292.50	\$1.00	\$135.46	\$144.13	\$8.67
	DD3/April 2	\$260.00	\$292.24	\$32.24	\$0.00	\$0.00	\$0.00
DD3/April 1	\$212.80	\$116.84	\$95.96	\$0.00	\$0.00	\$0.00	
DD3/April 2	\$142.20	\$140.80	\$1.40	\$0.00	\$0.00	\$0.00	
Totals DD3/Apr		\$4,751.08	\$4,501.97	\$249.11	\$408.43	\$417.00	\$8.67
Totals To Date		\$28,951.87	\$27,759.12	\$1,192.55	\$2,733.40	\$2,769.29	\$35.89
Reduction of Next Draw Down							
Overpaid Salary: \$28,951.87 - \$27,759.12 = \$1,192.55							
Underpaid Fringe: \$2,733.40 - \$2,769.29 = -\$35.89							
Total Reduction of Next Draw Down: \$1,156.66							

Attachment 3. Email to Access Housing

Jacqueline Pickett

From: Josiah Masingale
Sent: Thursday, August 05, 2010 12:24 PM
To: Jacqueline Pickett
Subject: CSBG-R Salary Recalculation and Deduction of next Draw-Down
Attachments: Recalculation of ACCESS Housings Salary and Fringe for CSBG-R.xlsx
Importance: High

Hello Virginia,

Following the Office of Inspector General's review of ACCESS Housing's salary & fringe benefit expenditures in the CSBG-R program, we were told that we needed to recalculate the salary & fringe benefits paid through the CSBG-R program according to actual hours worked and not the percentage placed next to the CSBG-R column on each employee's timecards.

Attached is the spreadsheet we have created to calculate what we paid versus what we should have paid for salary & fringe benefits for ACCESS Housing's CSBG-R program through April 2010. We will be going off of actual hours worked for all subsequent draw-downs.

In order for us alleviate this issue, we will deduct \$1,156.66 from ACCESS Housing's next CSBG-R draw-down that is processed.

Please let me know of any questions/concerns.

Thanks,
Josiah

Josiah Masingale, MAI Community Services Program Manager
Adams County Community Development
13351 Prosser Street | Westcliffe, CO 80234
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Attachment 4. Recalculation Road Called STRATE

CSBG-R Recalculations for Road Called STRATE							
Road Called STRATE							
Employee	Draw #/Pay Period #	Paid Salary	Correct Salary	Salary Difference	Paid Fringe	Correct Fringe	Fringe Difference
Data Redacted	DD1/Oct. 1	\$364.38	\$297.33	-\$67.05	\$26.54	\$26.54	\$0.00
	DD1/Oct. 2	\$364.38	\$297.33	-\$67.05	\$26.54	\$26.54	\$0.00
	DD1/Oct. 1	\$989.37	\$989.38	\$0.01	\$88.29	\$88.29	\$0.00
	DD1/Oct. 2	\$1,022.61	\$989.38	-\$33.23	\$91.26	\$88.29	-\$2.97
Totals DD1/Oct.	-	\$2,740.74	\$2,573.42	-\$167.32	\$232.63	\$229.66	-\$2.97
Data Redacted	DD1/Nov. 1	\$291.50	\$291.50	\$0.00	\$26.01	\$26.01	\$0.00
	DD1/Nov. 2	\$282.76	\$291.50	\$8.74	\$26.53	\$26.01	-\$0.52
	DD1/Nov. 1	\$989.36	\$989.38	\$0.02	\$88.29	\$88.29	\$0.00
	DD1/Nov. 2	\$989.36	\$989.38	\$0.02	\$88.29	\$88.29	\$0.00
Totals DD1/Nov.	-	\$2,552.98	\$2,561.76	\$8.78	\$229.12	\$228.60	-\$0.52
Data Redacted	DD1/Dec. 1	\$282.76	\$297.33	\$14.57	\$26.53	\$26.53	\$0.00
	DD1/Dec. 2	\$303.16	\$294.42	-\$8.74	\$26.53	\$26.27	-\$0.26
	DD1/Dec. 1	\$989.38	\$989.38	\$0.00	\$88.30	\$88.30	\$0.00
	DD1/Dec. 2	\$933.97	\$933.97	\$0.00	\$83.36	\$83.36	\$0.00
Totals DD1/Dec.	-	\$2,509.27	\$2,515.10	\$5.83	\$224.72	\$224.46	-\$0.26
Data Redacted	DD1/Jan. 1	\$364.34	\$294.42	-\$69.92	\$18.77	\$18.77	\$0.00
	DD1/Jan. 2	\$300.25	\$294.42	-\$5.83	\$18.77	\$18.77	\$0.00
	DD1/Jan. 1	\$1,108.10	\$989.38	-\$118.72	\$75.68	\$75.68	\$0.00
	DD1/Jan. 1	\$1,088.00	\$992.00	-\$96.00	\$66.63	\$66.63	\$0.00
Totals DD1/Jan.	-	\$2,860.69	\$2,570.22	-\$290.47	\$179.85	\$179.85	\$0.00
Data Redacted	DD1/Feb. 1	\$291.50	\$297.33	\$5.83	\$18.96	\$18.96	\$0.00
	DD1/Feb. 2	\$291.50	\$291.50	\$0.00	\$18.58	\$18.58	\$0.00
	DD1/Feb. 1	\$992.00	\$989.44	-\$2.56	\$66.47	\$66.47	\$0.00
	DD1/Feb. 2	\$995.84	\$995.84	\$0.00	\$66.89	\$66.89	\$0.00
Totals DD1/Feb.	-	\$2,570.84	\$2,574.11	\$3.27	\$116.70	\$116.70	\$0.00
Data Redacted	DD1/Mar. 1	\$291.50	\$297.33	\$5.83	\$18.96	\$18.96	\$0.00
	DD1/Mar. 2	\$288.59	\$306.08	\$17.49	\$19.51	\$19.51	\$0.00
	DD1/Mar. 1	\$995.84	\$992.00	-\$3.84	\$66.63	\$66.63	\$0.00
	DD1/Mar. 2	\$995.84	\$999.68	\$3.84	\$67.16	\$67.16	\$0.00
Totals DD1/Mar.	-	\$2,571.77	\$2,595.09	\$23.32	\$172.26	\$172.26	\$0.00
Data Redacted	DD2/Apr. 1	\$311.91	\$297.33	-\$14.58	\$0.00	\$0.00	\$0.00
	DD2/Apr. 2	\$308.99	\$306.08	-\$2.91	\$0.00	\$0.00	\$0.00
	DD2/Apr. 1	\$983.04	\$989.44	\$6.40	\$0.00	\$0.00	\$0.00
	DD2/Apr. 2	\$986.88	\$1,003.52	\$16.64	\$0.00	\$0.00	\$0.00
Totals DD2/Apr.	-	\$2,590.82	\$2,596.37	\$5.55	\$0.00	\$0.00	\$0.00

Data Redacted	DD3/May. 1	\$364.38	\$326.48	-\$37.90	\$0.00	\$0.00	\$0.00
	DD3/May. 2	\$332.31	\$332.31	\$0.00	\$0.00	\$0.00	\$0.00
	DD3/May. 1	\$960.00	\$1,024.00	\$64.00	\$0.00	\$0.00	\$0.00
	DD3/May. 2	\$1,026.56	\$1,026.56	\$0.00	\$0.00	\$0.00	\$0.00
Totals DD3/May.	-	\$2,683.25	\$2,709.35	\$26.10	\$0.00	\$0.00	\$0.00
Totals To Date	-	\$21,080.36	\$20,695.42	-\$384.94	\$1,155.28	\$1,151.53	-\$3.75

Reduction of Next Draw-Down	
Overpaid Salary \$21,080.36-\$20,695.42 =	\$384.94
Overpaid Fringe (\$600 line-item) \$1,155.28-\$600 =	\$555.28
Total Reduction of Next Draw-Down =	\$940.22