



DEPARTMENT OF HEALTH AND HUMAN SERVICES

Office of Inspector General
Office of Audit Services

NOV 18 2008

REGION IV
61 Forsyth Street, S.W., Suite 3T41
Atlanta, Georgia 30303

Report Number: A-04-06-01043

Mr. DeLane Bailey
Associate Dean of Business Services
Shelton State Community College
9500 Old Greensboro Road
Tuscaloosa, Alabama 35405

Dear Mr. Bailey:

Enclosed is the U.S. Department of Health and Human Services, Office of Inspector General (OIG), final report entitled "Use of Health Resources and Services Administration Grant Funds By Alabama Poison Control Systems, Inc. During the Period September 1, 2001, Through August 31, 2006." We will forward a copy of this report to the HHS action official noted on the following page for review and any action deemed necessary.

The HHS action official will make final determination as to actions taken on all matters reported. We request that you respond to this official within 30 days from the date of this letter. Your response should present any comments or additional information that you believe may have a bearing on the final determination.

Pursuant to the principles of the Freedom of Information Act, 5 U.S.C. § 552, as amended by P.L. No. 104-231, OIG reports generally are made available to the public to the extent the information is not subject to exemptions in the Act (45 CFR pt. 5). Accordingly, the final report will be posted on the Internet at <http://oig.hhs.gov>.

If you have any questions or comments about this report, please do not hesitate to call me, or contact Mary Ann Moreno, Audit Manager, at (404) 562-7770 or through e-mail at Mary.Moreno@oig.hhs.gov. Please refer to report number A-04-06-01043 in all correspondence.

Sincerely,

Peter J. Barbera
Regional Inspector General
for Audit Services

Enclosure

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**USE OF HEALTH RESOURCES
AND SERVICES ADMINISTRATION
GRANT FUNDS BY ALABAMA
POISON CONTROL SYSTEM, INC.
DURING THE PERIOD
SEPTEMBER 1, 2001, THROUGH
AUGUST 31, 2006**



Daniel R. Levinson
Inspector General

November 2008
A-04-06-01043

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 and 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:

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THIS REPORT IS AVAILABLE TO THE PUBLIC
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Pursuant to the principles of the Freedom of Information Act, 5 U.S.C. § 552, as amended by Public Law 104-231, Office of Inspector General reports generally are made available to the public to the extent the information is not subject to exemptions in the Act (45 CFR part 5).

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

Alabama Poison Control System, Inc. (APCS) is a 501(c)(3) not-for-profit corporation located in Tuscaloosa, Alabama. Initially incorporated in 1982, APCS was one of two State-certified poison control centers providing education, prevention, and treatment services to the citizens of Alabama.

During the period September 1, 2001, through August 31, 2006, Health Resources and Services Administration (HRSA) awarded \$635,432 in financial assistance to APCS under grant number H-4-BMC-00073. The goal of the grant was to, among other things, strengthen APCS's poisoning prevention and treatment programs and expand APCS services by adding and maintaining additional staff, upgrading equipment, reinstating and initiating educational and outreach programs, and improving public and professional access to those services.

Although an independent corporation, APCS maintained a close relationship with the Alabama Firefighters' Personnel Standards and Education Commission (Fire College), a State agency that is an organizational component of Shelton State Community College (Shelton State). APCS has occupied office space at the Fire College and, during the period covered by the HRSA grant, APCS's Managing Director also served as the Director of the Poison Center Division of the Fire College. Most APCS staff members, including the Managing Director, were State employees paid from State appropriations and whose salary costs were charged to Fire College accounts.

In 2006, State and Federal agencies initiated criminal investigations focused on allegations that the Fire College Foundation (Foundation), a separate organization established and managed by a former Director of the Fire College, had been used as a conduit to divert State and Federal funds for the personal benefit of certain individuals.

In August 2006, at HRSA's request, we initiated an audit of grant funds awarded to APCS. However, prior to issuance of our audit report, the Department of Justice requested that we suspend our work pending completion of legal proceedings involving certain Fire College officials. As requested, we suspended our audit until August 2008, when all scheduled legal proceedings had been completed.

OBJECTIVE

Our objective was to determine whether the \$535,413 recorded in APCS's accounting system as costs allocable to the grant were allowable, allocable, and reasonable in accordance with terms of the grant and applicable laws, regulations, and policies.

SUMMARY OF FINDINGS

Of the \$535,413 recorded in APCS's accounting system as allocable to the HRSA grant during the period September 1, 2001, through August 31, 2006, \$406,709 had been expended for goods and services that appear consistent with grant goals and objectives. The remaining \$128,704 was not allowable, allocable, or reasonable in accordance with terms of the grant or applicable laws and regulations.

The \$128,704 had been transferred to the Foundation, ostensibly to reimburse the Foundation for costs it had incurred on behalf of APCS. However, the Foundation had not actually incurred any of those costs. APCS's Managing Director had simply transferred grant funds to the Foundation from time to time and recorded the transferred amounts in the accounting records as if they represented salaries, wages, or other costs supposedly incurred for grant activities.

These transfers of APCS funds to the Foundation were neither isolated incidents nor limited to the HRSA grant. During the period covered by our audit, in fact, the Managing Director transferred \$470,000 of APCS funds to either the Foundation or to a Fire College official who served on the Foundation's board of directors. APCS provided no documentation that these payments, of either grant funds or other monies, were necessary to maintain or strengthen APCS's operations or to provide any benefit to the citizens of Alabama that APCS was supposed to serve.

In the OTHER MATTERS section, we discuss recent organizational changes and note that APCS operations are now directed and controlled by Shelton State, that APCS has no authority to obligate or expend funds from any source, and that Shelton State would assume responsibility for any future grants related to APCS operations.

RECOMMENDATIONS

We recommend that APCS:

1. revise its accounting records to show that the \$128,704 transferred to the Foundation is no longer allocable to the HRSA grant;
2. prepare and submit Financial Status Reports (FSR) accurately accounting for its use of grant funds during each budget period from September 1, 2001, through August 31, 2006; and
3. advise HRSA formally that APCS will no longer have authority to obligate or expend funds from any source, will no longer request funds under grant number H-4-BMC-00073, and will not apply for any future grant support.

SHELTON STATE COMMENTS

Shelton State Community College now directs both fiscal and programmatic operations of APCS. In its written comments on our draft report, Shelton State said that it is in the process of engaging a Certified Public Accounting firm to prepare accurate FSRs. Working with the Certified Public Accountants, Shelton State intends to revise the APCS records to show funds not allocable to the HRSA grant and to determine how to handle the non-allowed costs. However, rather than informing HRSA, as we recommended, Shelton State has informed APCS directly that it no longer has authority to obligate or expend funds and that any requests for future grant funds will come from Shelton State. (See the Appendix.) The complete text of Shelton State's comments is included as the Appendix.

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INTRODUCTION

BACKGROUND

Grants for Poison Control Centers

The Poison Control Center Enhancement and Awareness Act Amendments of 2003 (Public Law 108-194) authorized the Health Resources and Services Administration (HRSA) to award project grants to State-certified poison control centers. HRSA's grants provide financial assistance to, among other things, strengthen existing poisoning prevention and treatment programs, improve services and expand access to those services, and develop collaborative approaches between centers.

Alabama Poison Control System, Inc.

Alabama Poison Control System, Inc. (APCS) is a 501(c)(3) not-for-profit corporation located in Tuscaloosa, Alabama. Initially incorporated in 1982, APCS was one of two State-certified poison control centers providing education, prevention, and treatment services to the citizens of Alabama.

During the period September 1, 2001, through August 31, 2006, HRSA awarded \$635,432 in financial assistance to APCS under grant number H-4-BMC-00073. The following table shows the amounts awarded to APCS for each grant budget period:

<u>Budget Period</u>	<u>Amount</u>
09/01/2001 – 08/31/2002	\$109,000
09/01/2002 – 08/31/2003	116,857
09/01/2003 – 08/31/2004	129,387
09/01/2004 – 08/31/2005	140,094
09/01/2005 – 08/31/2006	<u>140,094</u>
Total	<u>\$635,432</u>

The goal of HRSA's financial assistance, based on grant applications from APCS, was to strengthen existing poisoning prevention and treatment programs and expand services provided by APCS by adding and maintaining additional staff, upgrading equipment, reinstating and initiating educational and outreach programs, and improving public and professional access to those services.

Alabama Fire College and Personnel Standards Commission

Although an independent corporation, APCS maintained a close relationship with the Alabama Firefighters' Personnel Standards and Education Commission (Fire College), a State agency that is an organizational component of Shelton State Community College (Shelton State). APCS occupied office space at the Fire College and, during the period covered by the HRSA grant, APCS's Managing Director also served as the Director of the Poison Center Division of the Fire College. Most APCS staff members, including the Managing Director, were State employees who were paid from State appropriations and whose salary costs were charged to Fire College accounts.

In 2006, State and Federal agencies initiated criminal investigations of certain activities related to the Fire College. These investigations focused primarily on allegations that the Fire College Foundation (Foundation), a separate organization established and managed by a former Director of the Fire College, had been used as a conduit to divert State and Federal funds for the personal benefit of certain individuals.

In August 2006, at HRSA's request we initiated an audit of grant funds awarded to APCS. However, prior to issuance of our audit report, the Department of Justice requested that we suspend our work pending completion of legal proceedings involving a number of Fire College officials. As requested, we suspended our audit from April 2007 until August 2008.

APCS did not submit annual Financial Status Reports (FSR) to account for its Federal funding during the grant period. However, as of August 31, 2008, APCS's accounting records indicated that the organization had incurred \$535,413 of costs allocable to the HRSA grant during the period September 1, 2001, through August 31, 2006. As shown in both HRSA and APCS records, the organization actually withdrew only \$367,979 of Federal grant funds through the Payment Management System.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

Our objective was to determine whether the \$535,413 recorded in APCS's accounting system as costs allocable to the grant were allowable, allocable, and reasonable in accordance with terms of the grant and applicable laws, regulations, and policies.

Scope

Because APCS had not submitted annual FSRs to account for grant revenues and expenses, we based our audit on the \$535,413 recorded in APCS's accounting system as allocable to the HRSA grant during the period September 1, 2001, through August 31, 2006.

We used OMB Circular A-122 “Cost Principles for Non Profit Organizations,” codified at 2 CFR part 230 as criteria to determine the allowability of costs recorded in APCS’s accounting system as allocable to the HRSA grant. We used OMB Circular A-110 “Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Learning, Hospitals, and Other Non-Profit Organizations,” codified at 2 CFR part 215 as criteria to evaluate the adequacy of APCS’s financial management systems and related internal controls.

Methodology

We performed most of our audit fieldwork from August 2006 through April 2007 at APCS’s offices in Tuscaloosa, Alabama. To accomplish our audit objective, we:

- met with APCS and Fire College management officials to gain a proper understanding of APCS’s organizational structure, program operations, financial management systems and related internal controls, and the relationship between APCS, the Fire College, and the Foundation;
- reviewed APCS’s grant applications and HRSA’s award documents for each year of the audit period;
- analyzed APCS’s accounting records, reports, and other documents related to revenues and expenses both from the HRSA grant and from other sources during the audit period; and
- examined supporting documentation for the recorded revenues and expenses including invoices, receipts, bank statements, and cancelled checks.

We met with APCS’s Managing Director and Shelton State representatives in August 2008 to verify the tentative findings and conclusions resulting from our earlier work and ensure a proper understanding of APCS’s current organizational structure and program operations. We present current information from the APCS Managing Director in the OTHER MATTERS section of our report.

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 RECOMMENDATIONS

Of the \$535,413 recorded in APCS's accounting system as allocable to the HRSA grant during the period September 1, 2001, through August 31, 2006, \$406,709 had been expended for goods and services that appear consistent with grant goals and objectives. The remaining \$128,704 was not allowable, allocable, or reasonable in accordance with terms of the grant or applicable laws and regulations.

The \$128,704 had been transferred to the Foundation, ostensibly to reimburse the Foundation for costs it had incurred on behalf of APCS. However, the Foundation had not actually incurred any of these costs. APCS's Managing Director had simply transferred grant funds to the Foundation from time to time and recorded the transferred amounts in the accounting records as if they represented salaries, wages, or other costs supposedly incurred for grant activities.

These transfers of APCS funds to the Foundation were neither isolated incidents nor limited to the HRSA grant. During the period covered by our audit, in fact, the Managing Director transferred \$470,000 of APCS funds to either the Foundation or to a Fire College official who served on the Foundation's board of directors. APCS provided no documentation that these payments, of either grant funds or other monies, were necessary to maintain or strengthen APCS's operations or to provide any benefit to the citizens of Alabama that APCS was supposed to serve.

GRANT COSTS MUST BE ALLOWABLE, ALLOCABLE, AND REASONABLE

OMB Circular A-122 § 4.a defines a non-profit organization as one which:

- (1) is "operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest;
- (2) is not organized primarily for profit; and
- (3) uses its net proceeds to maintain, improve, and/or expand its operations.

Attachment A to OMB Circular A-122 sets forth a number of basic considerations for the allowability of costs under Federal grants, contracts, and other agreements with non-profit organizations. Among these basic considerations is a requirement that allowable costs, either direct or indirect, be both reasonable and allocable, as defined below:

. . . 3. Reasonable costs. A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs

In determining the reasonableness of a given cost, consideration shall be given to:

- a. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the organization or the performance of the award.
 - b. The restraints or requirements imposed by such factors as generally accepted sound business practices, arms length bargaining, Federal and State laws and regulations, and terms and conditions of the award.
 - c. Whether the individuals concerned acted with prudence in the circumstances, considering their responsibilities to the organization, its members, employees, and clients, the public at large, and the Federal Government.
4. Allocable costs. a. A cost is allocable to a Federal award . . . if it:
- (1) Is incurred specifically for the award,
 - (2) Benefits both the award and other work and can be distributed in reasonable proportion to the benefits received, or
 - (3) Is necessary for the overall operation of the organization

FUNDS TRANSFERRED TO THE FIRE COLLEGE FOUNDATION

During the period September 1, 2001, through August 31, 2006, APCS's Managing Director transferred a total of \$410,000 from APCS to the Foundation and paid an additional \$60,000 in "consulting fees" to a Fire College official who served on the Foundation's board of directors. As shown in the following table, the \$470,000 reflected 13 separate transactions, of which 4 transactions included \$128,704 recorded in APCS's accounting records as allocable to the HRSA grant.

<u>Transfer Date</u>	<u>Check Number</u>	<u>Total</u>	<u>HRSA</u>	<u>Other</u>
10/16/2001**	1191	\$20,000	-0-	\$20,000
02/01/2002	1206	40,000	-0-	40,000
02/25/2002	1224	30,000	-0-	30,000
03/26/2002	1241	30,000	-0-	30,000
07/09/2002	1288	35,000	\$ 26,850	8,150
11/02/2002	1370	35,000	-0-	35,000
01/06/2003**	1390	20,000	-0-	20,000
01/29/2003	1408	30,000	-0-	30,000
04/14/2003	1457	30,000	13,086	16,914
11/12/2003	1592	30,000	-0-	30,000
01/06/2004**	1625	20,000	-0-	20,000
05/12/2004	1698	90,000	28,768	61,232
10/06/2004	1782	<u>60,000</u>	<u>60,000</u>	<u>0</u>
		<u>\$470,000</u>	<u>\$128,704</u>	<u>\$341,296</u>

**“Consulting fees” paid to a Fire College official who served on the Foundation’s board of directors.

The \$128,704 of HRSA grant funds transferred to the Foundation represented almost 35 percent of the Federal funds actually drawn down from the Payment Management System (\$128,704 ÷ \$367,979), while the \$341,296 of transfers and consulting fees from other funding sources represented almost 49 percent of those other revenues recorded in the accounting records (\$341,296 ÷ \$698,386). In total, more than 44 percent of APCS’s recorded revenues¹ (\$470,000 of \$1,066,365) were either transferred to the Foundation or paid out as consulting fees to a Fire College official who served on the Foundation’s board of directors.

TRANSFERS OF GRANT FUNDS RECORDED AS COSTS

Transfers to the Foundation of revenues from sources other than the HRSA grant were included in APCS’s accounting records under the category “Alabama Fire College Foundation.” Transfers of HRSA’s grant funds, however, were recorded in a manner to give the appearance that APCS was reimbursing the Foundation for costs it had incurred on behalf of APCS.

¹APCS’s recorded revenues included drawdowns from the Payment Management System, donations and charitable contributions, interest income from investments, and other miscellaneous income but did not include annual State appropriations used to pay salaries and wages for APCS staff and other operating costs.

On April 14, 2003, for example, APCS transferred \$30,000 to the Foundation, including \$13,086 of HRSA grant funds and \$16,914 from other sources. The \$16,914 was recorded under the cost category “Alabama Fire College Foundation,” but the \$13,086 shown as applicable to the HRSA grant was recorded as incurred for:

- Computer Repairs \$ 874
- Public Relations \$1,000
- RN SPI² \$7,754
- Toxicology Technicians \$3,458

Similarly, APCS transferred \$90,000 to the Foundation on May 12, 2004, including \$28,768 of grant funds and \$61,232 from other sources. The \$61,232 was shown in the accounting records under the cost category “Alabama Fire College Foundation,” but the \$28,768 was recorded as applicable to:

- RN SPI \$18,692
- Toxicology Technicians \$10,076

COSTS NOT INCURRED

There were no formal bills or invoices to describe the nature of the goods or services supposedly provided by the Foundation or to support the Managing Director’s decisions as to what “costs” were involved in the transfers. Similarly, there were no documents to support the amount of the involved charges or to demonstrate that the payments were justified by any benefit to grant-funded operations.

Instead, APCS’s Managing Director told us that he periodically received instructions from the Director of the Fire College to make payments to the Foundation in various amounts. Based solely on these conversations, without any evidence that the amounts were appropriate or justified, the Managing Director would then transfer APCS funds to the Foundation and, for transfers that involved HRSA grant funds, record the transferred amounts in APCS’s accounting records as if they represented salaries, wages, or other costs supposedly incurred for grant activities.

In fact, the Foundation had not actually incurred any of the costs supposedly being reimbursed by APCS. Almost all APCS staff, including the registered nurse and the toxicology technicians cited in the above examples, were State employees and received their salaries and wages through State appropriations. Similarly, the State directly paid the costs of APCS’s public relations activities and computer repairs with no participation by the Foundation. The funds transferred to the Foundation from APCS were used only for the personal benefit of certain Fire College officials.

²Registered Nurse, Specialist in Poison Information

At the same time that APCS's Managing Director was authorizing these unsupported and unjustified transfers of organizational funds to the Foundation, he was applying for HRSA funding based on a shortage of funding from State appropriations. In applying for grant funding for the period September 1, 2001, through August 31, 2002, for example, the Managing Director's grant application stated: "Funding has not increased in proportion to service requirements. This has resulted in limits on staffing, efficiency of operation, and outreach to consumers and health care professionals."

HRSA awarded APCS \$109,000 to maintain and improve its services during the period September 1, 2001, through August 31, 2002. However, following the grant award, APCS transferred \$135,000 to the Foundation and paid an additional \$20,000 in consulting fees to a Fire College official who served on the Foundation's board of directors.

Similarly, in applying for HRSA funding for the period September 1, 2002, through August 31, 2003, APCS's grant application stated: ". . . proration of the [S]tate budget has reduced available funds by \$35,000. While services and outreach have been improved, state budget proration has forced reassessment of original goals."

HRSA awarded APCS \$116,857 to expand and improve its services during the period September 1, 2002, through August 31, 2003. During this period, however, APCS transferred another \$95,000 to the Foundation and paid another \$20,000 in consulting fees to the Fire College official who served on the Foundation's board of directors.

During the period September 1, 2001, through August 31, 2006, APCS withdrew \$367,979 of grant funds from the Payment Management System with a stated goal of expanding and improving its services to the citizens of Alabama. During that same period, however, APCS made unsupported and unjustified transfers of \$410,000 to the Foundation and paid another \$60,000 for consulting fees to a Foundation Director.

These audit findings reflect a basic lack of effective program management at APCS, as well as a fundamental disregard for both APCS's mission and the goals and objectives established for HRSA's support of that mission.

RECOMMENDATIONS

We recommend that APCS:

1. revise its accounting records to show that the \$128,704 transferred to the Foundation is no longer allocable to the HRSA grant;
2. prepare and submit FSRs accurately accounting for its use of grant funds during each budget period from September 1, 2001, through August 31, 2006; and

3. advise HRSA formally that APCS will no longer have authority to obligate or expend funds from any source, will no longer request funds under grant number H-4-BMC-00073, and will not apply for any future grant support.

SHELTON STATE COMMENTS

Shelton State Community College now directs both fiscal and programmatic operations of APCS. In its written comments on our draft report, Shelton State said that it is in the process of engaging a Certified Public Accounting firm to prepare accurate FSRs. Working with the Certified Public Accountants, Shelton State intends to revise the APCS records to show funds not allocable to the HRSA grant and to determine how to handle the non-allowed costs. However, rather than informing HRSA, as we recommended, Shelton State has informed APCS directly that it no longer has authority to obligate or expend funds and that any requests for future grant funds will come from Shelton State. (See the Appendix.) The complete text of Shelton State's comments is included as the Appendix.

OTHER MATTERS

As stated earlier, we met with the APCS Managing Director and representatives of Shelton State in August 2008 to verify the tentative findings and conclusions resulting from our earlier work and to ensure a proper understanding of APCS's current organizational structure and program operations. During these meetings, Shelton State representatives told us the following:

1. At this time, both fiscal and programmatic operations of the poison control center are directed by Shelton State. All current staff members are Shelton State employees paid through a State appropriation earmarked to cover poison control center salaries and other operating expenses.
2. APCS still exists as a corporate entity but serves only to provide an advisory panel for Shelton State and as a conduit for private donations that Shelton State then controls. APCS is transferring its corporate assets to the control of Shelton State, and APCS's Managing Director has no authority to obligate or expend funds from any source.
3. Instead of APCS, Shelton State will directly control and supervise any further grants for poison control center operations. Accordingly, Shelton State will assume responsibility for ensuring that any operations funded by Federal grants comply with all applicable laws, regulations, and grant terms.

APPENDIX

SHELTON STATE
COMMUNITY COLLEGE

October 13, 2008

Department of Health and Human Services
Peter J. Barbera
Regional Inspector General
for Audit Services
61 Forsyth Street, S. W. Suite 3T41
Atlanta, Georgia 30303

ref: A-04-06-01043

Dear Mr. Barbera:

Upon reviewing the summary of findings, Shelton State Community College is in the process of completing the following recommendations.

1. SSCC is in the process of engaging a CPA firm to reconstruct the Alabama Poison Control Systems, Inc. accounting records in order to prepare the Financial Status Report accurately for grant funds for the period of September 1, 2001 through August 31, 2006.
2. Upon completion of the CPA's report we will revise the APCS records to show funds not allocable to the HRSA grant.
3. The college will work with the CPA firm to determine how to handle the non-allowed costs.
4. We have informed APCS of their ending authority to obligate or expend funds from any source and that they should no longer request funds under grant number H-4-BMC-00073, nor should they apply for any future grant support. A copy of this letter is enclosed.

If you have questions or further recommendations, please do not hesitate to call.

Best regards,


DeLane Bailey
Associate Dean of Business Services
Shelton State Community College

cc: Mark A. Heinrich, Ph.D., President

Enclosure



RECEIVED

OCT 17 2008

Office of Audit Svcs.



COPY

October 13, 2008

Mr. John G. Fisher
Alabama Poison Control Center
2503 Phoenix Drive
Tuscaloosa, Alabama 35405

Report Number: A-04-06-01043

Dear Mr. Fisher,

Please be advised that Alabama Poison Control Systems, Inc. will no longer have authority to obligate or expense funds from Grant H-4-BMC-00073.

Effective October 1, 2008, Shelton State Community College will be the sole authority over all financial obligations and expenses for Alabama Poison Control Systems, Inc.

Any future requests for grant funds will come solely from Shelton State Community College.

Best regards,



Mark A. Heinrich, Ph.D.
President
Shelton State Community College



DeLane Bailey
Associate Dean of Business Services
Shelton State Community College

