



March 2, 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:** Review of Colorado's Monitoring of Community Services Block Grants  
(A-07-10-02761)

The attached final report provides the results of our review of the State of Colorado's monitoring of Community Services Block Grants. We will issue this report to the Colorado Department of Local Affairs within 5 business days.

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](mailto:Lori.Pilcher@oig.hhs.gov) or Patrick J. Cogley, Regional Inspector General for Audit Services, Region VII, at (816) 426-3591 or through email at [Patrick.Cogley@oig.hhs.gov](mailto:Patrick.Cogley@oig.hhs.gov). Please refer to report number A-07-10-02761.

Attachment

Department of Health & Human Services

**OFFICE OF  
INSPECTOR GENERAL**

**REVIEW OF COLORADO'S  
MONITORING OF COMMUNITY  
SERVICES  
BLOCK GRANTS**



Daniel R. Levinson  
Inspector General

March 2011  
A-07-10-02761

# ***Office of Inspector General***

<http://oig.hhs.gov>

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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:

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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.

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DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of Inspector General  
Office of Audit Services

Region VII  
601 East 12<sup>th</sup> Street  
Room 0429  
Kansas City, Missouri 64106

March 7, 2011

Report Number: A-07-10-02761

Mr. Reeves Brown  
Executive Director  
Colorado Department of Local Affairs  
1313 Sherman Street, #500  
Denver, CO 80203

Dear Mr. Brown:

Enclosed is the U.S. Department of Health & Human Services (HHS), Office of Inspector General (OIG), final report entitled *Review of Colorado's Monitoring of Community Services Block Grants*. 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.

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. 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 (816) 426-3591, or contact James Korn, Audit Manager, at (303) 844-7153 or through email at [James.Korn@oig.hhs.gov](mailto:James.Korn@oig.hhs.gov). Please refer to report number A-07-10-02761 in all correspondence.

Sincerely,

/Patrick J. Cogley/  
Regional Inspector General  
for Audit Services

Enclosure

**Direct Reply to HHS Action Official:**

Mr. Oscar Tanner  
Director  
Division of Financial Integrity  
6th Floor East Wing, Aerospace Building  
370 L'Enfant Promenade S.W.  
Washington, DC 20447

Department of Health & Human Services

**OFFICE OF  
INSPECTOR GENERAL**

**REVIEW OF COLORADO'S  
MONITORING OF COMMUNITY  
SERVICES  
BLOCK GRANTS**



Daniel R. Levinson  
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# *Notices*

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**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 reauthorized 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 1,100 local agencies that create, coordinate, and deliver programs and services to low-income Americans. States received approximately \$680 million in fiscal years (FY) 2009 and 2010 through the CSBG program.

The American Recovery and Reinvestment Act of 2009, P.L. No. 111-5 (the Recovery Act), provided \$1 billion in additional CSBG funds for FYs 2009 and 2010. To promote transparency and accountability, section 1512 of the Recovery Act requires each recipient of Recovery Act funds to report on its use of funds to the applicable Federal agency not later than 10 days after the end of each calendar quarter. The reports should include, among other things, the total amount of Recovery Act funds received, the amount that was spent or obligated, and the number of jobs created or retained with Recovery Act funds.

### **Community Services Block Grant Program in Colorado**

In Colorado, the Department of Local Affairs (State agency) administers the CSBG program. The State agency received approximately \$6 million in regular CSBG funds each year for FYs 2009 and 2010. The Recovery Act provided the State agency with approximately \$8.7 million in additional CSBG funds for FYs 2009 and 2010 to 40 eligible entities. These entities consist of 36 local government agencies and 4 Community Action Agencies.

### **Federal Requirements for State Monitoring of Community Services Block Grant Funds**

Pursuant to section 678(B) of the CSBG Act, cognizant State agencies must monitor eligible entities by conducting full onsite reviews of each eligible entity at least once during each 3-year period. A State agency conducts these reviews to determine whether eligible entities meet the performance goals, administrative standards, financial requirements, and other requirements of its State.

After the Recovery Act was implemented, ACF issued guidance (IM-112 memorandum, dated August 18, 2009) which says that State agencies are expected to review risk assessments conducted by eligible entities and provide the risk assessments, with State agency comments, to ACF's Office of Community Services.

## **OBJECTIVE**

Our objective was to determine whether the State agency established adequate internal controls for the assessment and monitoring of eligible entities provided with CSBG funds under the Recovery Act.

## **SUMMARY OF FINDINGS**

The State agency did not establish adequate internal controls for assessing and monitoring eligible entities provided with CSBG funds under the Recovery Act. Specifically, the State agency did not:

- conduct full onsite reviews at all eligible entities within a 3-year period; ensure that CSBG funds were used to provide services only to eligible clients; conduct initial Recovery Act onsite reviews at each eligible entity that received Recovery Act funding; or adequately document Recovery Act onsite reviews;
- ensure that risk assessments performed by eligible entities were accurate before they were submitted to ACF; and
- accurately report Recovery Act accomplishments.

These deficiencies occurred because the State agency lacked written policies and procedures to ensure compliance with the provisions of the CSBG Act and the Recovery Act.

Without adequate internal controls, Recovery Act and regular CSBG program funds may be at risk of fraud, waste, and abuse at eligible entities. Furthermore, the reporting errors could have resulted in the public being misled or confused by incomplete information regarding the State agency's use of Recovery Act funds.

## **RECOMMENDATIONS**

We recommend that the State agency:

- establish and implement written policies and procedures for the conduct of full onsite reviews at its eligible entities in a timely manner, ensure through these reviews that subgrantees have income eligibility validation controls in place, and properly document the results of these reviews; and
- correct inaccurately compiled and reported Recovery Act information and work with ACF to correct errors from reporting periods for which the State agency no longer has the ability to change independently on the Recovery.gov website.

## **STATE AGENCY COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE**

In written comments on our draft report, the State agency agreed with our recommendations and described corrective actions that it had implemented or planned to implement. We did not verify the corrective actions.

The State agency's comments are included in their entirety as the Appendix.

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## **INTRODUCTION**

### **BACKGROUND**

#### **Federal Community Services Block Grant Program**

The Community Services Block Grant Program (CSBG) was reauthorized 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. The U.S. Department of Health & Human Services (HHS), Administration for Children and Families (ACF), Office of Community Services (OCS), is responsible for overseeing the CSBG program. The CSBG program funds a State-administered network of more than 1,100 local agencies that create, coordinate, and deliver programs and services to low-income Americans. States received approximately \$680 million in fiscal years (FY) 2009 and 2010 through the CSBG program.

The American Recovery and Reinvestment Act of 2009, P.L. No. 111-5 (the Recovery Act), provided \$1 billion in additional CSBG funds for FYs 2009 and 2010. As with annually appropriated CSBG funds, Recovery Act funds may be used to reduce poverty, to revitalize low-income communities, and to help low-income families in rural and urban areas become self-sufficient.

To promote transparency and accountability, section 1512 of the Recovery Act requires each recipient of Recovery Act funds to report on its use of funds to the applicable Federal agency not later than 10 days after the end of each calendar quarter. The reports should include, among other things, the total amount of Recovery Act funds received, the amount that was spent or obligated, and the number of jobs created or retained with Recovery Act funds.

#### **Office of Community Services**

States and territories submit applications annually or bi-annually to OCS, applications that include (1) a statement of goals and objectives, (2) information on the specific types of activities to be supported, (3) areas and categories of individuals to be served, and (4) criteria and methods for distributing funds to local agencies.

#### **Community Services Block Grant Program in Colorado**

In Colorado, the Department of Local Affairs (State agency) administers the CSBG program. The State agency received approximately \$6 million in regular CSBG funds each year for FYs 2009 and 2010. The Recovery Act provided the State agency with approximately \$8.7 million in additional CSBG funds for FYs 2009 and 2010. Of the combined \$20.7 million in Recovery Act and regular CSBG program funds provided in this time period, \$18.9 million passed through to the State's eligible entities. The State agency retained approximately \$1.8 million to monitor these eligible entities to ensure compliance with applicable Federal requirements and achievement of performance goals, as required by 45 CFR § 92.40(a).

Colorado has 40 entities that are eligible to receive CSBG funds (eligible entities). These entities consist of 36 local government agencies and 4 Community Action Agencies (CAA). The eligible entities provide direct services to residents throughout Colorado. Examples of services include those related to employment, education, emergency services, income management, housing assistance, nutrition, and health. The eligible entities use the majority of the CSBG funding they receive for planning, coordination, and administrative support activities that are difficult to fund through program grants. The State agency provides technical assistance and training to the eligible entities.

## **Office of Inspector General Audits**

On December 31, 2009, we issued a memorandum<sup>1</sup> to ACF alerting it that CSBG program funds made available under the Recovery Act might be at risk for fraud, waste, and abuse at certain CAAs that State agencies designated as “vulnerable” or “in crisis.” We reviewed ACF records in November 2009 and identified 20 CAAs in 16 States that the States had reported as vulnerable or in crisis as of October 30, 2009. These 20 CAAs are scheduled to receive a total of \$44.9 million in Recovery Act funds.

## **OBJECTIVE, SCOPE, AND METHODOLOGY**

### **Objective**

Our objective was to determine whether the State agency established adequate internal controls for the assessment and monitoring of eligible entities provided with CSBG funds under the Recovery Act.

### **Scope**

Our review covered the period April 1, 2009, through May 10, 2010. We reviewed and assessed the State agency’s internal controls only to the extent necessary to achieve our audit objective.

We performed our fieldwork in May 2010 at the State agency’s offices in Denver, Colorado.

### **Methodology**

To accomplish our objective, we:

- reviewed Federal laws, regulations, and policies related to Federal grant awards and the CSBG program;
- reviewed the State agency’s application and plan for Recovery Act funds;
- reviewed the State agency’s documentation of its full onsite reviews of eligible entities;

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<sup>1</sup> Office of Inspector General, *Alert: Community Services Block Grant Recovery Act Funding for Vulnerable and In-Crisis Community Action Agencies* (A-01-09-02511). Available at: <http://oig.hhs.gov/oas/reports/region1/10902511.pdf>. Accessed May 20, 2010.

- reviewed the database maintained by the State agency containing eligible entities' annual audit report data from the Federal Audit Clearinghouse for the most current audit report, which included FY 2008 or FY 2009 if available;
- reviewed risk assessments from October 2009 for all the eligible entities;
- reviewed job estimate information reported by eligible entities to the State agency and submitted by the State agency to ACF; and
- discussed our preliminary findings with State agency officials on May 24, 2010.

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**

The State agency did not establish adequate internal controls for assessing and monitoring eligible entities provided with CSBG funds under the Recovery Act. Specifically, the State agency did not:

- conduct full onsite reviews at all eligible entities within a 3-year period; ensure that CSBG funds were used to provide services only to eligible clients; conduct initial Recovery Act onsite reviews at each eligible entity that received Recovery Act funding; or adequately document Recovery act onsite reviews;
- ensure that risk assessments performed by eligible entities were accurate before they were submitted to ACF; and
- accurately report Recovery Act accomplishments.

These deficiencies occurred because the State agency lacked written policies and procedures to ensure compliance with the provisions of the CSBG Act and the Recovery Act.

Without adequate internal controls, Recovery Act and regular CSBG program funds may be at risk of fraud, waste, and abuse at eligible entities. Furthermore, the reporting errors could have resulted in the public being misled or confused by incomplete information regarding the State agency's use of Recovery Act funds.

## **PERFORMANCE AND DOCUMENTATION OF FULL ONSITE REVIEWS**

### **Federal Requirements**

Section 678(B) of the CSBG Act requires State agencies to monitor eligible entities by conducting full onsite reviews of each eligible entity at least once during each 3-year period. The State agency conducts these reviews to determine whether eligible entities meet the performance goals, administrative standards, financial requirements, and other requirements established by the State of Colorado.

Section 673(2) of the CSBG Act established an income eligibility level, applicable to beneficiaries receiving services funded by the CSBG program, of 125 percent of the Federal poverty level. The Recovery Act made provisions, for FYs 2009 and 2010, whereby States and the eligible entities that administer the CSBG program at the local level could increase that income eligibility level to 200 percent of the Federal poverty level.

### **State Plan Requirements**

The State agency developed a separate State plan for the CSBG Recovery Act funding. According to the State plan, the State agency will monitor grantees twice during the Recovery Act grant timeframe. The State plan also specifies that the State agency will use established monitoring forms to document visits and identify successes and opportunities.

### **State Agency's Compliance With Federal and State Onsite Review Regulations**

The State agency did not conduct full onsite reviews at all 40 of its entities within the 3-year period as required. Additionally, the State agency did not ensure that CSBG funds were used to provide services only to eligible clients. Furthermore, the State agency did not conduct onsite reviews of Recovery Act funded entities or adequately document the reviews for all of those entities in accordance with the State plan. Specifically:

- The State agency did not review 1 of its 40 eligible entities within the most recent 3-year period. As of the end of our fieldwork, the State agency was 9 months late in conducting the triennial onsite review of this entity. In addition, the State agency planned to conduct its triennial review of another entity five months after the date on which that entity's review would have become overdue.
- The State agency did not ensure that CSBG funds were used to provide services only to eligible clients. During onsite reviews, the State agency relied on eligible entities' use of individuals' self-certifications to verify the individuals' compliance with the eligibility requirements related to the Federal poverty level for the CSBG program. State agency officials said that they believed that the verification of income eligibility was not required under the CSBG program. Although the CSBG Act does not address income verification, the State agency remains responsible for establishing adequate controls to ensure that beneficiaries of CSBG funding meet income eligibility qualifications pursuant to the provisions of both the CSBG Act and the Recovery Act.

- The State agency had not performed the initial Recovery Act onsite reviews at 5 of its 40 eligible entities. Two of the 5 entities started drawing Recovery Act funds in September 2009 and had drawn over \$325,000 as of May 10, 2010. (The remaining three entities had not begun to draw their Recovery Act funds at the conclusion of our fieldwork.)
- The State agency inadequately documented 31 of the 35 Recovery Act onsite reviews it had performed. The State agency official performing the onsite monitoring reviews did not use the established monitoring forms specified in the State plan. The only documentation of each of the 31 monitoring reviews done by this official were the monitoring notification letter or email, the entity's name noted on a calendar, and a brief handwritten note describing the official's conclusion.

## **REVIEW AND SUBMISSION OF RISK ASSESSMENTS**

### **Federal Requirements**

On August 18, 2009, ACF issued guidance in the form of CSBG Information Memoranda (IM-112 memorandum), which says that State agencies are expected to review risk assessments conducted by eligible entities and provide the risk assessments, with State agency comments, to OCS. Each eligible entity must perform a risk assessment and answer a series of questions, including whether or not it has material weaknesses, uncorrected findings, or other problems. After reviewing these risk assessments, State agencies may either certify that they concur with the risk assessments of eligible entities or provide comments on additional areas of risk.

### **State Agency's Compliance With Federal Risk Assessment Regulations**

The State agency did not ensure that the information it received from its eligible entities was accurate before it certified and submitted the results to ACF. Specifically, submitted risk assessments by 13 of the 40 eligible entities, which between them had received a combined approximately \$5.7 million in Recovery Act funds, did not report material weaknesses, reportable conditions, questioned costs, and other findings cited in the most recent annual audits available. In three instances, the conditions were entitywide, and in two instances the conditions related to recipient eligibility.

## **DATA QUALITY AND REPORTING**

### **Federal Requirements**

Section 1201(c)(2) of the Recovery Act states that “[f]or amounts received under each covered program by a grant recipient under this Act, the grant recipient shall include in the periodic reports information tracking ... the amount of Federal funds appropriated, allocated, obligated, and outlayed under the appropriation.”

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.

### **Inaccurate Recovery Act Accomplishments Reported**

The State agency did not establish adequate internal controls for accurately reporting Recovery Act accomplishments. Specifically:

- The State agency's total Recovery Act expenditures, reported on the Recovery.gov website, did not agree with the actual expenditures as reflected in the State agency's accounting system. On May 20, 2010, the Recovery.gov website showed that the State agency reported that it had expended \$2,321,982 of Recovery Act CSBG funds as of March 31, 2010. However, the State agency's accounting system showed that actual Recovery Act CSBG expenditures totaled \$1,676,321 as of that date. Thus, the State agency overstated its Recovery Act expenditures in its reporting on the Recovery.gov website by \$645,661.
- The State agency did not adequately review and take steps to confirm the job estimates submitted by the eligible entities. We reviewed information regarding the number of jobs created or retained as a result of the Recovery Act—information expressed in terms of full-time equivalents (FTE)—submitted by five entities and found that the time records did not support the jobs estimates. For example, for the quarter ending March 31, 2010, the five entities reported 140.3 FTE. However, based on the time records supporting the entities' quarterly expenditures, we determined that the five entities should have reported only 16.4 FTE. Thus, these entities overestimated the number of jobs reported by 123.9 FTE, and due to its inadequate internal controls the State agency did not identify these errors.
- Our interviews with State agency officials indicated that they had misunderstood Recovery Act reporting requirements and reported only the new FTE, that is to say the increase in FTE between the current and prior quarter. The State agency used a spreadsheet to track the jobs reported by the eligible entities. The estimate of the number of jobs created or retained, as shown on the State agency's spreadsheet, did not match the number reported to the Recovery.gov website. For example, for the quarter ending March 31, 2010, the State agency's spreadsheet showed 166.57 FTE and the Recovery.gov website showed 135 FTE. Furthermore, we noted that the spreadsheet showed zero FTE for entities that had in fact reported jobs on their monthly reports. The five entities described in our previous example reported 140.3 FTE, but the amounts recorded on the State agency's spreadsheet for these entities totaled 129.1.

These discrepancies indicate that the State agency dropped FTEs reported by the eligible entities when it updated its spreadsheet, and that it dropped additional FTEs from the spreadsheet when reporting the job estimates on the Recovery.gov website. Because all of the FTE were not reported on the schedule used to track the jobs activity, we were unable to determine the total number of jobs underestimated by State agency as a result of this error.

## **LACK OF POLICIES AND PROCEDURES**

These deficiencies occurred because the State agency lacked written policies and procedures to ensure compliance with the provisions of the CSBG Act and the Recovery Act.

Without adequate internal controls, Recovery Act and regular CSBG program funds may be at risk of fraud, waste, and abuse at eligible entities. Furthermore, the reporting errors could have resulted in the public being misled or confused by incomplete information regarding the State agency's use of Recovery Act funds.

## **RECOMMENDATIONS**

We recommend that the State agency:

- establish and implement written policies and procedures for the conduct of full onsite reviews at its eligible entities in a timely manner, ensure through these reviews that subgrantees have income eligibility validation controls in place, and properly document the results of these reviews; and
- correct inaccurately compiled and reported Recovery Act information and work with ACF to correct errors from reporting periods for which the State agency no longer has the ability to change independently on the Recovery.gov website.

## **STATE AGENCY COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE**

In written comments on our draft report, the State agency agreed with our recommendations and described corrective actions that it had implemented or planned to implement. We did not verify the corrective actions.

The State agency's comments are included in their entirety as the Appendix.

# **APPENDIX**

## APPENDIX: STATE AGENCY COMMENTS



**State of Colorado**  
John W. Hickenlooper, Governor  
**Department of Local Affairs**  
Pat Coyle, Interim Executive Director  
**DIVISION OF LOCAL GOVERNMENT**  
Tony Hernandez, Director

January 28, 2011

Patrick J. Cogley, Regional Inspector General for Audit Services  
U.S. Department of Health & Human Services, Office of Inspector General  
Region VII  
601 East 12<sup>th</sup> St.  
Kansas City, Missouri 64106

RE: OIG Review of Colorado's Monitoring of Community Services Block Grants (CSBG)  
Report #A-07-10-02761

Dear Mr. Cogley:

This letter is in response to the recommendations made by the Office of Inspector General (OIG) in the above referenced document.

**Recommendation #1:** State agency establish and implement written policies and procedures for the conduct of full onsite reviews at its eligible entities in a timely manner, ensure through these reviews that sub-grantees have income eligibility validation controls in place, and properly document the results of these reviews.

**State's Response:** We agree with the above recommendation. Written policies and procedures are currently being finalized pending approval and will be implemented with the new CSBG program year beginning March 1, 2011. The policies and procedures include: a timeframe for onsite reviews; a formal process for monitoring and recording results; and a methodology for validating income of beneficiaries of the state's CSBG programs. Since August 2010, 37 of the state's ARRA recipients have been monitored on-site with the remaining 3 scheduled for monitoring in February.

**Recommendation #2:** State agency correct inaccurately compiled and reported Recovery Act information and work with ACF to correct errors from reporting periods for which the State agency no longer has the ability to change independently on the Recovery.gov website.

**State's Response:** We agree with the above recommendation. Staff will review reports to determine which agencies were inaccurately reported and work with ACF to correct these errors. The department identified the reason for expenditure differences in May/June 2010 and immediately corrected its process.

Thank you for the opportunity to respond to this report. If you have any questions, please do not hesitate to contact Tony Hernandez at (303) 866-4988 or email at [Tony.Hernandez@state.co.us](mailto:Tony.Hernandez@state.co.us).

Sincerely,

A handwritten signature in blue ink, appearing to read "Pat Coyle".

Pat Coyle  
Interim Executive Director