

**Follow-Up Audit of Orange
County's "Field of Dreams"
Grant Agreements**

**Report by the
Office of County Comptroller**

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May 24, 2005

Richard T. Crotty, County Mayor
And
Board of County Commissioners

We have conducted a follow-up of the Audit of Orange County's "Field of Dreams" Grant Agreements (Report number 335). Our original audit included the period of October 1, 2001 to February 28, 2003. Testing of the status of the previous Recommendations for Improvement was performed for the period October 1, 2004 through February 28, 2005. Our follow-up audit was conducted in accordance with generally accepted government auditing standards and included such tests as we considered necessary in the circumstances.

The accompanying Follow-Up to Previous Recommendations for Improvement presents a summary of the previous conditions and the previous recommendations. Following the recommendations is a summary of the current status as determined in this review.

During our review, we noted that all of the previous Recommendations for Improvement were fully implemented. **We commend** the Parks and Recreation Division for their efforts. We appreciate the cooperation of the personnel of the Parks and Recreation Division during the course of the audit.

Martha O. Haynie, CPA
County Comptroller

c: Ajit Lalchandani, County Administrator
Melvin Pittman, Director, Community & Environmental Services Department
William Potter, Manager, Parks and Recreation Division

**IMPLEMENTATION STATUS OF
PREVIOUS RECOMMENDATIONS
FOR IMPROVEMENT**

**FOLLOW-UP AUDIT OF ORANGE COUNTY'S "FIELD OF DREAMS" GRANT AGREEMENTS
STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT**

NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS			
		IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
1.	We recommend the Parks and Recreation Division creates a listing of documentation required for payment and provides such to the grantees.	✓			
2.	We recommend the Parks and Recreation Division, before making payment on the draw request, ensures that the grantee has included a properly completed Exhibit E (expenditure report) form detailing receipts and expenditures for all materials and services purchased under the agreement.	✓			

INTRODUCTION



INTRODUCTION

Scope and Methodology

The audit scope was limited to an examination of the status of the previous recommendations for improvement from the Audit of Orange County's "Field of Dreams" Grant Agreements (Report number 335). Testing of the status of the previous recommendations was performed for the audit period October 1, 2004 through February 28, 2005.

To determine if the prior audit recommendations had been implemented, partially implemented, or not implemented, the following audit methodology was used:

We interviewed Parks and Recreation Division personnel to ascertain the status of the previous recommendations.

We reviewed the documentation provided to grant recipients to determine whether a listing of documentation required for payment was included.

We reviewed supporting documentation for a sample of five draw requests disbursed during the audit period to determine the following:

- The documentation submitted by grantee agencies conformed to the listing of documentation required for payment; and,
- A properly completed expenditure report was present.

**FOLLOW-UP TO PREVIOUS
RECOMMENDATIONS FOR
IMPROVEMENT**



1. The Parks and Recreation Division Should Prepare a List of Required Documentation For Payment Requests

During the prior audit, it was noted that the Parks and Recreation Division received various forms of documentation from grantees for a receipt. The Division does not require specific documentation from grantees to substantiate monies spent.

We Recommend the Parks and Recreation Division creates a listing of documentation required for payment and provides such to the grantees.

Status:

Implemented. The Division created a draw request checklist that is provided to grantee agencies at the Grant Recipient Workshops. The supporting documentation for the five draw requests reviewed conformed to the draw request checklist.

2. The Parks and Recreation Division Should Ensure That the Grantee Submits the Expenditure Report With Each Draw Request

During the prior audit, it was noted that ten percent (5 of 48) of the draw requests tested did not include an expenditure report as required by the grant agreement.

We Recommend the Parks and Recreation Division, before making payment on the draw request, ensures that the grantee has included a properly completed Exhibit E (expenditure report) form detailing receipts and expenditures for all materials and services purchased under the agreement.

Status:

Implemented. A properly completed expenditure report was included with the five draw requests reviewed.