

**American Recovery and Reinvestment Act (ARRA)  
Follow-Up Audit  
August 2011**

Patrice Randle, City Auditor  
Craig Terrell, Assistant City Auditor

**American Recovery and Reinvestment Act (ARRA)  
Follow-Up Audit  
Table of Contents**

	<u>Page</u>
Executive Summary .....	1
Audit Scope and Methodology .....	1
Status of Prior Audit Recommendation .....	2

# American Recovery and Reinvestment Act Follow-Up Audit



Office of the City Auditor

Patrice Randle, CPA  
City Auditor

Project #11-08

August 5, 2011

## ***Executive Summary***

***Prior audit  
recommendation was  
fully implemented***

***Fully  
Implemented***

- ***Review of ARRA  
quarterly report  
submissions***

The City Auditor's Office has completed a follow-up audit of the American Recovery and Reinvestment Act (ARRA) Audit released in December 2010. The audit was conducted in accordance with generally accepted government auditing standards, except for peer review. 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 objectives. The audit objective was to determine the implementation status of prior audit recommendations.

The initial ARRA Audit report included one recommendation to which management concurred. The audit recommendation was related to ensuring the accuracy of quarterly ARRA reporting.

Audit follow-up indicates that the recommendation has been fully implemented. The Senior Financial Accountant in the Financial and Management Resources Department reviews the ARRA quarterly report submissions and clarifies/corrects any discrepancies with grant managers.

---

## ***Audit Scope and Methodology***

The following methodology was used in completing the audit.

- Reviewed ARRA quarterly reports submitted for the second and third quarters of FY 2011.
- Observed correspondence between the Senior Financial Accountant and grant managers related to ARRA quarterly reporting.

## ***Status of Prior Audit Recommendation***

### ***Recommendation:***

The Financial and Management Resources Director should ensure that the Administrative Services Manager and/or the Sr. Financial Accountant review ARRA quarterly submissions for compliance with reporting guidance. Training and/or clarification should be made available to grant managers for any common errors identified.

### ***Management's Response:***

*Concur. The Financial and Management Resources Department will designate the Senior Financial Accountant to review ARRA quarterly submissions to ensure compliance with reporting guidance. She will clarify with grant managers on any common errors which she identifies.*

*Target Date: 1/1/2011*  
*Responsibility: Senior Financial Accountant*

### ***Implementation Status:***

Fully Implemented. The Senior Financial Accountant in the Financial and Management Resources Department reviews the ARRA quarterly report submissions and clarifies/corrects any discrepancies with grant managers.

---