

City of Jonesboro
Findings/Points
12/31/2007

1. **CDBG** SS-1, UU-1-2

Prior year points: 2006-2 Federal finding

The accounting records were adjusted at December 31, 2005 to reflect an overstatement of \$248 of administrative expense and a \$495 expenditure that was not requested for reimbursement and the related payable and receivable to/from the Department of Housing and Urban Development. This payable and receivable were not paid or requested during 2006.

2006-1 Federal finding

Charges totaling \$1,300 were requested for reimbursement for expenditures that were subsequently reduced.

Current year point: 2007-1 Federal finding

The accounting records were adjusted at December 31, 2006 to reflect an overstatement of \$1,548 of expense which was comprised of the \$248 reported in 2005 and the \$1,300 reported in 2006 and a \$495 expenditure from 2005 that was not requested for reimbursement and the related payable and receivable to/from the Department of Housing and Urban Development. This payable and receivable were not paid or requested during 2007.

Management should review accounting records to assure that any payable or receivable balances are dealt with in an appropriate and timely manner.

2. **CDBG** X-9 p.5, p.7, p.29, p. 33 Management point

The amounts listed below were expended by the CDBG program but were not requested for reimbursement.

- 5 An amount of \$6.13 that was added to telephone expense as a correction to a previous entry was not requested for reimbursement.
- 7 An amount of \$6.03 was allocated to the CDBG program for cleaning supplies which was not requested for reimbursement.
- 29 An amount of \$68.86 for office supplies was not requested for reimbursement.
- 29 An amount of \$206.99 for postage was not requested for reimbursement.
- 33 An amount of \$1,575 was paid twice but subsequently reduced on another project for the same amount. It was not requested for reimbursement.

3. **CDBG** X-9 p.7 Management point

An amount of \$261.25 was charged to the CDBG program in the general ledger which should have been charged to the JETS program. This amount was correctly not requested for reimbursement by the CDBG program.

4. **Bulletproof Vest Grant** S-5 2007-2 Federal finding

Per review of the 2002 grant, \$4,916.90 of funds were available to be requested for reimbursement but were not. There were applicable expenditures for vests during the time period of this grant.

We recommend that management monitor this process to ensure the proper amounts are requested for reimbursement for proper grant management.

5. **Bulletproof Vest Grant** X-5 p.1

Prior year point: Management point

Expenditures requested for reimbursement amounting to \$5,534.10 were not recorded in the grant fund.

We recommend all grant related expenditures be recorded in grant accounts.

Current year point: X-5 p.1 Management point

Expenditures requested for reimbursement amounting to \$18,952.45 were not recorded in the grant fund.

We recommend all grant related expenditures be recorded in grant accounts.

6. **JETS** UU

Prior year point: 2006-8 Federal finding

F & Co. noted during compliance review that there was no documentation supplied of the SF-269A, Financial Status Reports, that are required to be filed quarterly.

F & Co recommends the report be filed and printed each quarter and retained on file.

Current year point: 2007-3 Federal finding

F & Co. noted during compliance review that there was no documentation supplied of the SF-269A, Financial Status Reports, that are required to be filed quarterly.

F & Co recommends the report be filed and printed each quarter and retained on file.

7. **Urban & Community Forestry Assistance Grant** X-14 p.1 Mgmt pt. or federal finding

F & Co. noted during review of expenditures that \$580.00 was recorded as the cost of sending Otis Spriggs and Thomas White, Jr. to the West TN APA Building Great Communities Conference. However, this was the estimated cost of hotel and mileage. In actuality, mileage was not reimbursed and the hotel expense was \$758.28. The amount of federal grant reimbursed was \$290.00 when it should have been \$379.14. The difference is \$89.14.

We recommend that management monitor this process to ensure the proper amounts are requested for reimbursement for proper grant management.

8. **Urban & Community Forestry Assistance Grant** X-14 p.2 Management point

Expenditures requested for reimbursement in the amount of \$81.00 were not recorded in the grant fund but in the parks account.

We recommend all grant related expenditures be recorded in grant accounts.

9. **COPS Technology** Management point

Sixteen digital camera systems amounting to \$104,000, \$6,500 each, were purchased with funds from this grant. These items were not added to the City's fixed asset listing. Per discussion with Steve Kent, these items were added subsequent to notification.

We recommend items purchased with grant funds required to be added to the City's fixed asset listing are added and in a timely manner.