



INTERNAL AUDIT OF GRANTS

Response to Grants Audit

Finance and Human Resources

Departments



Grants Background

- CCG has a history of applying for and receiving federal and state grants
- CCG receives federal and state grants for specific purposes and for a particular function
- Process for Grants:
 1. *Department identifies grant opportunity*
 2. *City Council authorizes department to apply for grant*
 3. *Department makes application for grant*
 4. *Department receives and implements grant once awarded*

Grants Background Cont.

- Various Departments apply for and receive grants including General Government, Public Safety and Courts:
 - *Community Reinvestment & Real Estate*
 - *Transportation/METRA*
 - *Planning*
 - *Fire/EMS*
 - *Police*
 - *WIA/JTPA*
 - *Superior Court*
 - *Other Departments*

Scope of Audit

Limited to Grant Receiving Agencies - with Grant Funded Positions

The Accountability Court Program – Superior Court

- Family Drug Court Grant (SAMHSA) Juvenile Drug Court
- Family Drug Court Discretionary Grant Juvenile Court
- State Adult Drug Court Grant
- ADC – Treatment Enhancement & Expansion Grant
- Federal First Responder Naloxone Grant
- Muscogee County Veteran’s Court
- Mental Health Court

Solicitor General Office and District Attorney’s Office*

- Victim Witness Program
- **No recommendation for District Attorney’s Victim Witness Office*

Grants Audit Recommendations

by Internal Auditor

- It is recommended that the City Manager perform the examination, evaluation and approval process for the aforementioned compensation issues affected for those grants.
- Take whatever remedial and forward action as necessary, consistent with his determination and decision on said grants.
- Establish and install internal controls necessary to alert the City Manager of any discretionary compensation that could lead to unfair or discriminatory compensation.
- City Council should adopt and support the City Manager with this corrective action.
- Should the city choose to utilize the services of free-lance grant writers in the future, such services should be placed for bids by the Purchasing Division of the Finance Department. All payments should be made to a party possessing a valid Georgia Business License and paid through accounts payable as Non-Employee Compensation and report on a Form 1099-Miscellaneous.

How Grant Funded Positions are Paid

1

Grant Funded Positions are Classified Positions on the City's Pay Plan

2

Grant Funded Positions are:

- Totally paid with Grant Funds, OR
- A combination of Grant Funds and General Fund monies

3

Grant Funded Positions are considered temporary – Position funded as long as the grant is awarded.

Grants Employee Audit

Position Title	Pay Grade	Grants Received	Regular Salary		Grant Supplement	Total Pay	Recommended Adjusted Pay	Salary Difference
			General Fund	Grant Fund				
Juvenile Court Director	G20	Family Drug Court Grant Family Drug Court Discretionary Grant Juvenile Court Discretionary Grant	\$48,438.36 ***	N/A	A: \$16,320.20 B: \$12,000.04* C: \$13,000.00* Total: \$41,320.24 **	\$89,758.60 ***	\$50,890.58	\$38,868.02
Drug Court Coordinator, Unclassified Case Manager, Classified	G16	State Adult Drug Court Grant ADC - Treatment Enhancement & Expansion Grant Federal First Responder Naloxone Grant	\$39,755.62	N/A	A: \$30,344.60 B: \$26,749.84 Total: \$57,094.44	\$96,850.06	\$45,423.05	\$51,427.01
Custody Investigator	G7	Mental Health Grant Veterans Court Grant	N/A	\$26,224.90	\$26,264.94	\$52,489.84	\$45,423.05	\$7,066.79
Drug Court Coordinator	G18	Statewide Drug Court Grant Juvenile Drug Court Discretion Grant	N/A	\$44,088.72	\$5,594.94	\$49,683.66***	\$43,234.31	\$6,449.35
Drug Court Coordinator	G18	Family Drug Court Grant Family Drug Court Discretionary Grant	N/A	\$58,053.31	\$10,800.00	\$68,853.31***	\$43,234.31	\$25,619.00
Case Manager	G16	Adult Felony Drug Court Grant ADC Treatment Enhancement Grant	N/A	\$39,600.08	\$11,375.00	\$50,975.08	\$37,280.81	\$13,694.27
Victim Advocate Investigator	G15	Crime Victim Witness Program Grant	\$53,466.61	N/A	\$7,000.00	\$60,466.61	\$53,466.61	\$7,000.00
Victim Advocate	G14	Crime Victim Witness Program Grant	\$38,394.10	N/A	\$4,000.00	\$42,394.10	\$38,394.10	\$4,000.00
Deputy Clerk I	G10	Deputy Clerk I	\$28,554.03	N/A	\$2,034.64	\$30,588.67	\$28,554.03	\$2,034.64
Victim Advocate Program Administrator	18	Crime Victim Witness Program Grant	\$52,163.02	N/A	N/A	\$52,163.02	N/A	N/A
Victim Advocate	14	Crime Victim Witness Program Grant	N/A	\$37,835.20	N/A	\$37,835.20	N/A	N/A
Victim Advocate	14	Crime Victim Witness Program Grant	\$40,747.20	N/A	N/A	\$40,747.20	N/A	N/A

Proposed Amendments to Grants Policy

- All grants positions will be classified on the City's adopted Pay Plan.
- Pay grades and salary range will be established for each grants position.
- Grants positions not eligible to receive additional grants supplements.
- Salary for grants employees may be increased when Council approves pay adjustments for General Government employees and there is funding within the grant.
- Funding for grants positions may be 100% grants funded or a combination of grant funds and General Fund monies.
- Exceptions to this policy must be approved by the City Manager in accordance with Columbus Code, Section 2-18.7.
- Administration of grants is the responsibility of the grant receiving department or agency.

Summary

- All grants positions will be classified on the City's Pay Plan.
- Grants positions are not eligible to receive additional grants supplements.
- Funding for grants positions may be 100% grants funded or a combination of grant funds and General Fund monies.
- Grant positions identified for reclassification will be sent to CSU for review and recommendation.
 - *Custody Investigator G-16 – G-20*
 - *Victim Advocate Investigator G-16 – G-18*
 - *Victim Advocate G-14 – G-15*
- Other General Government position identified for reclassification will be sent to CSU for review and recommendation
 - *Grant Compliance Accountant G-19 to G-20*
- Recommended salary adjustments will be made pending Council approval.



QUESTIONS