Columbus Consolidated Government
Georgia's First Consolidated Government
Post Office Box 1340
Columbus, Georgia 31902-1340

John D. Redmond, CMA, CIA
Internal Auditor /
Compliance Officer

706 225-3110
FAX: 706 653-4970
jredmond@columbusga.org

Final Report
Metra ARRA Stimulus Program
July 23, 2012

AUDIT AUTHORIZATION

In early 2009, a presentation was made to Council as to a number of ARRA Stimulus Projects that could be submitted as shovel ready projects and funded by the Federal Government to provide improvements to the local community and to stimulate the economy through the creation of additional jobs in the private sector.

As City Council considered the application for such grants, Council stated that the Internal Auditor should be involved with the oversight committee and the review of each project following completion to ensure that the provisions of the Stimulus Grants were met.

BACKGROUND/HISTORY

In 2009, City Council met and discussed applying for the American Recovery and Reinvestment Act Stimulus program. This program was designed to alleviate some of the hardships caused by the economic downturn in recent years. Columbus Consolidated Government applied for the program and received a $2,769,671.00 grant for Metra to purchase new buses, trolleys, security, and transit enhancement items.

Contracts with various companies were then enacted to stimulate job growth and provide Metra with the designated items to purchase. All projects were complete on July 13, 2011, with $2,769, 670.09 of the funds used and $0.91 being returned to the Federal Government.

A. CONTRACT

COMPLAINT/ ISSUE

Columbus City Council requested that once the Metra ARRA Stimulus Program was completed that an audit be conducted to ensure compliance of the contract provisions and proper reporting to FTA.

AUDIT PROCESS

The Internal Auditor obtained a copy of the Metra ARRA Purchase list, corresponding invoices, quarterly and annual reports, Council approval, and the contract providing the grant. Appointments were made with Saundra Hunter and Tracy Robertson to review this information and discuss it in detail. Thomas Taylor, Loretta Stewart, and Rosa Evans conducted a tour of the facility and inspection of items purchased under the ARRA program grant.

FINDINGS

A review of the Metra ARRA Stimulus Contracts found the applications to be complete and properly authorized by City Council resolution # 94-09. The City's portion of this grant was for $2,769,671 of which all funds except $0.91 were expended for the purchase of 4 clean-air buses and 3 low floor trolleys, and miscellaneous security and transportation enhancement equipment to include security cameras, monitors, annunciation systems, bus shelters, information boards, route benches, bus stop signs, and smoking urns.

Quarterly reports were found to have been made for each quarter in which expenditures occurred under the grant and reports were organized by fiscal year. Final reports were submitted upon completion of the project. It was noted that the external auditors have also reviewed the purchased assets and the grant process.

RECOMMENDATIONS

The projects were found to be in compliance with applicable guidelines and requirements and therefore no recommendations are required.

John D. Redmond　　　　7/23/12

John D. Redmond, Internal Auditor & Compliance Officer　　Date