



CITY OF ORLANDO

Office of Audit and Evaluation Director

MEMORANDUM

To: Kevin J. Edmonds, General Administration Department Director
Deborah D. Girard, Management, Budget and Accounting Director

From: Beryl H. Davis, Audit and Evaluation Director

Re: Follow-Up Review of Audit of Grants Seeking, Execution and Reporting Processes (Report No. 05-20)

Date: May 4, 2005

Attached is a summary of the status of recommendations as determined from our follow-up of the Audit of Grants Seeking, Execution and Reporting Processes (*Report No. 04-24*), issued May 13, 2004. Our review procedures consisted of a review of the status of the recommendations provided by management of the responsible departments. Our follow-up was made in accordance with generally accepted government auditing standards.

The first sixteen of the eighteen recommendations contained in the original report were addressed to the General Administration Department (GAD). Six of these have been fully implemented by GAD, two have been partially implemented, seven are planned for implementation and one has not been implemented. The recommendation not implemented concerns a matching fund for new grants in the annual budget; due to current budget concerns, we recognize this may no longer be feasible. However, we encourage the realization that funds often must be spent in order to obtain additional funding. Several of these not fully implemented recommendations involve overarching processes such as developing strategic objectives, a Citywide grants structure, and policies and procedures. Strides have been taken toward accomplishing these goals and we urge GAD to see them through to completion.

The last two recommendations in our report were addressed to the Management, Budget and Accounting Department (MBA). MBA has partially implemented one and the other is planned for implementation. Both of these recommendations involve the revision of the Financial Reporting Policy and Procedure; although MBA has begun this process, we encourage its finalization as soon as possible.

We will follow up on the status of all recommendations not fully implemented, during our annual review of open recommendations in all City departments.

We wish to thank the officials and personnel of the Management, Budget and Accounting Department and the General Administration Department for their cooperation and prompt response to the follow-up request.

Andrea J. Wilson, Senior Auditor, performed this follow-up review, with the direction of Mona S. Mellon, Audit Program Manager.

BHD/ajw

Attachment

c: Honorable Buddy Dyer, Mayor
Jose I. Fernandez, Jr., Chief of Staff
Joseph Robinson, Deputy Chief of Staff
Dykes C. Everett, City Attorney
Richard L. Levey, AICP, Chief Administrative Officer
Byron W. Brooks, Families, Parks and Recreation Director
Alan R. Oyler, Public Works Director
Michael J. McCoy, Police Chief
Lelia W. Allen, Housing Department Director
Robert A. Bowman, Fire Chief
Kent R. Olson, Interim Chief Financial Officer/Treasurer
Cheryl J. Henry, Director of Communications and Neighborhood Enhancement
Tanja Gerhartz, Deputy Director of Economic Development
Linda M. Jennings, General Administration Department Deputy Director