



STATE OF MISSISSIPPI
Phil Bryant, Governor
DEPARTMENT OF HUMAN SERVICES
Richard A. Berry
Executive Director

March 20, 2013

Mr. Brad Sellers, County Administrator
Madison County Board of Supervisors
Post Office Box 608
Canton, Mississippi 39046

REFERENCE: FFY 2011 TANF Subgrant # 641WL11A

Dear Mr. Sellers:

Staff from the Mississippi Department of Human Services, Office of Monitoring have reviewed the documentation you provided in your response dated March 8, 2013, to findings that resulted from monitoring of the subgrant referenced above that was conducted on January 17-18, 2012. The status of each finding is contained in the attached Final Report of Findings and Recommendations. Please note that the documentation provided was sufficient to clear all monitoring findings and recover questioned costs in the amount of \$1,279.89.

We appreciate your assistance in clearing the monitoring findings and your time and cooperation during the monitoring review. Should you need additional information or if this office can be of further assistance, please contact the Monitoring Supervisor, Mara Reeves, at 601-359-4946 or you may reach me at 601-359-4931.

Sincerely,

A handwritten signature in blue ink, appearing to read "J. Win Girod".

J. Win Girod, Director
Office of Monitoring

JWG:MR

pc: James Maccarone, Director
Division of Youth Services

**MDHS, OFFICE OF MONITORING
FINAL REPORT OF FINDINGS AND RECOMMENDATIONS
FROM MONITORING CONDUCTED JANUARY 17-18, 2012 OF
THE FFY 2011 TANF SUBGRANT # 641WL11A
FUNDED BY THE DIVISION OF YOUTH SERVICES SUBGRANTS
AT MADISON COUNTY BOARD OF SUPERVISORS**

FISCAL AND ADMINISTRATIVE:

Finding 1: **The subgrantee did not submit the cost reporting worksheet for the month of July by the tenth calendar day of the following month.**

Questioned Costs: \$0

Status:

This finding has been administratively cleared. The cost reporting worksheet for the month of July was not submitted by the August 10, 2011 because it was not generated by MDHS until August 12, 2011.

Finding 2: **The cumulative costs indicated on the reporting worksheet submitted for the month ended October 31, 2011, were not based upon costs recorded in the accounting records; therefore, the cost reporting worksheet were not completed correctly. Furthermore, the contractual, fringe benefits, and commodities cost categories were under reported. The contractual services cost category was under reported.**

Questioned Costs: \$0.00

Status:

The response is acceptable and the finding is cleared. The subgrantee submitted a statement acknowledging the error and implemented procedures to ensure that cost reporting worksheet is completed accurately.

Finding 3: **The subgrantee did not follow procedures to ensure that each expense paid from the subgrant was authorized in the budget of the subgrant charged with the expense.**

Questioned Costs: \$0.00

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Status:

This response is acceptable and the finding is cleared. The Cost Reporting Worksheet ending 10-31-2011 provided verification that the subgrant was not charged for Brierfield Insurance (\$100.00) and Fairland (\$500.00). The subgrantee provided additional documentation to verify the correct unallowable costs. Additionally, the subgrantee provided check # 10989, dated 3/8/13 in the amount of \$1,279.89 to clear remaining questioned costs.

Finding 4: **The subgrantee did not have effective control over and accountability for all subgrant funds, property, and other assets.**

Questioned Costs: \$0.00

Status:

The response is acceptable and the finding is cleared. The subgrantee provided documentation to show the amount was not charged to the subgrant.

Finding 5: **The subgrantee did not provide adequate documentation to support the subgrantee's financial claims. The subgrantee did not provide current approved salary for Avis Stringer.**

Questioned Costs: \$0.00

Status:

The response is acceptable and the finding is cleared. The subgrantee submitted the salary verification for Avis Stringer.

Finding 6: **The subgrantee did not have procedures for determining that the cost is allowable and that it may be allocated to an activity. The subgrantee overcharged Avis Stringer's salary.**

Questioned Costs: \$0.00

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FINAL REPORT OF FINDINGS AND RECOMMENDATIONS
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Status:

The response is acceptable and the finding is cleared. The subgrantee provided check # 10989, dated 3/8/13 in the amount of \$1,279.89 to clear remaining questioned costs.

Finding 7: The subgrantee did not have procedures for determining that the cost is allowable and that it may be allocated to an activity. The subgrantee overcharged the Fringe Benefits cost category.

Questioned Costs: \$0.00

Status:

The response is acceptable and the finding is cleared. The subgrantee provided additional accounting records to track actual charges to the grant, pooling and payment of medical and dental expenses.

PROGRAMMATIC:

Finding 8: The subgrantee did not provide adequate documentation to support the subgrantee's financial claims. The subgrantee did not provide current approved salary for Avis Stringer.

Questioned Costs: \$0.00

Status:

The response is acceptable and the finding is cleared. The subgrantee submitted the salary verification for Avis Stringer