

Department of Rehabilitation

Audit Services Report

**Older Individuals who are Blind (OIB)
American Recovery and Reinvestment Act (ARRA)
Grant #27667A for Dayle McIntosh Center (DMC).**

Date: June 6, 2011

Control Number: 2010A - 107

**Audit Team Staff:
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INTRODUCTION

The Department of Rehabilitation (DOR) Audit Services Section has completed our desk audit of the Title VII, Chapter 2 Older Individuals who are Blind (OIB) American Recovery and Reinvestment Act (ARRA) Grant #27667A for Dayle McIntosh Center (DMC). The OIB ARRA Grant budgeted for \$180,000 is effective December 1, 2009 through September 30, 2011.

DMC's primary purpose is to work with people in Southern California who have physical, sensory, cognitive, developmental and mental disabilities, and to provide training and services that will allow them to achieve self dependence and take responsibility for their own lives.

The purpose of the OIB ARRA Grant is to help enhance/enrich/improve service delivery through the Aging with Vision Loss Program in the following ways:

1. Increase capacity to serve an additional 155 older individuals who are blind during the OIB ARRA Grant period by hiring 1.75 new independent living counselors.
2. Serve more consumers from unserved and under-served groups, specifically Latino/Hispanic and Asian consumers, and those with dual disabilities.
3. Put more assistive technology into the hands of OIB consumers.

SCOPE

Audit fieldwork was conducted during January-March 2011 and our exit conference was held on April 8, 2011. We conducted our audit in accordance with Government Auditing Standards as defined by the Government Accountability Office except Standard 3.52 requiring an external peer review. These standards require that we obtain reasonable assurance that the services provided and expenditures incurred are supported by appropriate records; and are in compliance with the Grant, and applicable State and Federal laws and regulations including Title 2 CFR Part 230 and Title 2 CFR Part 215. Our audit is subject to the inherent risk that material errors and irregularities, including fraud, if they exist, will not be detected.

Our audit included examining, on a sample basis, evidence supporting the information included on the Budget and Reimbursement Requests (BRR) submitted to DOR. Our audit also included a limited review of the internal controls as they relate directly to our audit of the BRR through use of an accounting system and internal control questionnaire, follow-up correspondence, and phone calls with the DMC staff.

FINDINGS AND RECOMMENDATIONS

We found that the expenditures submitted for reimbursement were supported by appropriate records; and were in compliance with the Grant and applicable State and Federal laws and regulations.

DMC RESPONSE TO THE AUDIT

DMC has been provided the draft audit report and agrees that expenditures submitted for reimbursement were supported by appropriate records; and were in compliance.

We would like to thank DMC staff for their assistance with our audit.