

**Miami-Dade County**  
**Office of the Inspector General**



**Schedule 1**

**Habitat for Humanity for Greater Miami, Inc.**

**A – Administration of Grant by Miami-Dade County**

**B – Grantee Compliance with Requirements**

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**Audit of the Building Better Communities General Obligation Bonds Program**  
**Not-for-Profit Community Organization Capital Fund – Project 223 – OIG Report No. 2**

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**IG11-54-2A**

**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 1 - Habitat for Humanity of Greater Miami**

	1A - Administration of Grant by County Department (OMB/CUA)	References	Disposition	Comments (if applicable)
General Items:				
1	Grant funds used per agreed purpose on Exhibit 1 (Project Budget and Description)?	GA Sec 3	EN	County approved scope change in 2010 - County's response to Habitat for Humanity for its June 22, 2010, letter reporting a scope change appears to be after such work had already started being performed. The scope of work changed from expanding the ReStore (home improvement store and donation center) to renovating to accommodate an increase in the number of staffing office space. County focused on whether the scope change required an amended grant agreement and enhanced the project.
2	If not, grantee obtained, in writing, County's approval for changes in the use of funds?	GA Sec 3	EN	
3	Project's budget did not change?	AR Article III Sec 1F; GA Sec 4	Y	
4	County approved budget changes applicable to grant funds?	AR Article III Sec 1F(3)(a)-(c); GA Sec 4	N/A	
5	Actual project cost did not exceed approved budget?	AR Article III Sec 1G	Y	
6	Grantee provided justification for cost overrun to County, identified available funding to complete project and requested County approval for change in project scope?	AR Article III Sec 1G	N/A	
7	Grant funds expended or committed on or before grant expenditure deadline date?	GA Sec 5	EN	Habitat for Humanity requested and received three grant agreement extensions.
8	If not, was grant agreement expenditure deadline date extended?	GA Sec 5	Y	
9	Additional County grants received as noted on Exhibit 1 (Project Budget and Description)?	GA Sec 2	N/A	
10	Additional County grants used as agreed to on Exhibit 1 (Project Budget and Description)?	GA Sec 2	N/A	
11	Grantee provided monthly/annual reports (Exhibit E) to County?	AR Article III Sec 1B(16); GA Sec 6	ER	Monthly and quarterly reports from 2010 through 2012 were not remitted until September 2012.
12	Grantee provided annual independent audit of GOB funds along with Exhibit J (Fund Summary Status Report) to County?	AR Article III Sec 2A; GA Sec 6	ER	Only audited financial statements are on file. Did not have prepared an annual independent audit of the grant funds or the annual Fund Summary Status Report, Exhibit J, for the term of the agreement for 4 years.
13	County project manager monitored the project and performed site visits?	AR Article III Sec 2(I); GA Sec 7	Y	
14	Grantee complied with restrictive covenant, if applicable.		N/A	
15	Renovated facility owned or leased by recipient for at least 25 years.	AR Article III Sec 2C; GA Sec 21	Y	
Payment Process:				
16	Advance(s) requested by grantee?	AR Article III Sec 1C(8)a	N/A	

Legend:  
1) Reference Codes: AR = Administrative Rules; GA = Grant Agreement; OP = Other Generally Accepted Practice  
2) Audit Disposition Codes: Y = Yes; ER = Exceptions Reported; EN = Exceptions Not Reported; N/A = Not Applicable

**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 1 - Habitat for Humanity of Greater Miami**

	1A - Administration of Grant by County Department (OMB/CUA)	References	Disposition	Comments (if applicable)
17	Advance(s) equal or less than 25% of total funding allocation of project?	AR Article III Sec 1C(8)a	N/A	
18	Exhibit A (Authorized Signature Form) is attached to advance/reimbursement request(s) and Exhibit D (GOB Reimbursement Request) is signed by the applicable parties noted on Exhibit A?	AR Article III Sec 1C(7)	Y	
19	Exhibit B (Request for Advance Payment) is properly completed and supported with invoices, receipts, canceled check payment, or other supporting documents?	AR Article III Sec 1C(8)c	N/A	
20	Advance(s) received is maintained in a separate bank account, as noted on Exhibit K (Bank Account Disclosure Form)?	AR Article III Sec 1C(8)c; GA Sec 8	N/A	
21	Interest earned on advance(s) is noted on Exhibit C (Report of Interest Earned on Advance) and is deducted from payment(s) to grantee?	AR Article III Sec 1C(8)c	N/A	
22	Reimbursement request(s) include copies of applicable exhibits (Exhibits D thru H) and is properly supported with invoices, receipts, canceled check payment, or other supporting documents?	AR Article III Sec 1C(10)	Y	
23	Project cost incurred between the grant agreement date and the project completion date?	AR Article III Sec 1C(2)	EN	Pre-agreement expense request letter dated September 5, 2007, was approved by the County. Requested reimbursement expenditures for approximately \$20,000 of architectural fees paid prior to grant agreement execution.
24	If not, was a pre-agreement expense letter sent to the County within 30 days of grant agreement date?	AR Article III Sec 1B(3)	Y	
25	Pre-agreement expense(s) are part of fund allocation and occurred within one year to the first day of the application submission period (July 2006)?	AR Article III Sec 1B(1)-(2)	Y	
26	Reimbursement(s) do not include salary for in-house grantee staff and is listed on Exhibit F (Grantee Direct Labor Cost Report)?	AR Article III Sec 1E(2)c	EN	Project administration costs were included in the grant agreement, as listed on the Exhibit 1 budget; however, no reimbursement request was submitted for these costs. Funds were spent for construction and there was no official change requested for the budget for this item.
27	In-house/grantee staff salary rate agreed to recipient's prevailing wage; hours worked on project is properly supported and amounts are not excessive.	AR Article III Sec 1E(2)c	N/A	
28	Consultant(s) paid from grant funds?	AR Article III Sec 1E(2)d	N/A	
29	Consultant(s) is grantee own employee?	AR Article III Sec 1E(2)d	N/A	
30	Reimbursement(s) includes charges for fixtures, furniture & equipment?	AR Article III Sec 1C(11)	Y	
31	Fixtures, furniture & equipment was approved in grant agreement prior to acquisition and Exhibit G (Fixtures, Furniture & Equipment), listing items, is provided for review?	AR Article III Sec 1C(11)	N/A	
32	Reimbursement(s) includes ineligible costs such as grant cost, ceremonial cost, publicity expenses, bonus payments, charges in excess of lowest responsive and responsible bid, deficit and overdraft charges, interest expenses, charges incurred contrary to grantee's policies and practices, litigation or judgment charges, costs, services or material under another program, costs for discounts not taken?	AR Article III Sec 1E(4)(a)-(l)	N/A	

Legend:  
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2) Audit Disposition Codes: Y = Yes; ER = Exceptions Reported; EN = Exceptions Not Reported; N/A = Not Applicable

**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 1 - Habitat for Humanity of Greater Miami**

	1A - Administration of Grant by County Department (OMB/CUA)	References	Disposition	Comments (if applicable)
33	If yes, grantee provided the County with written notice and corrected ineligible charges and/or reimbursed the County?	GA Sec 15	N/A	
34	Retainage of 5% withheld from reimbursements for total grant funds in excess of \$100,000?	AR Article III Sec 1B(12)	Y	
35	Project soft cost equal or less than 17% of fund allocation amount?	AR Article III Sec 1C(3)	Y	
36	Approved payment(s) agreed to CIIS (Capital Improvement Information Systems) and FAMIS payment system?	OP	Y	
37	Reimbursement(s) are submitted timely (at least quarterly)?	AR Article III Sec 1C(9)	ER	Did not locate a written justification for lack of reimbursement requests from May 2011 through August 2012. Did not locate a finding of non-compliance and forfeiture of payment action by the County.
38	If not, grantee provided written explanation to County on why reimbursements are not submitted and/or when they will be submitted?	AR Article III Sec 1C(9)	ER	
39	Did grantee comply with notice for late submittal of reimbursements to the County?	AR Article III Sec 1C(9)	ER	
40	Did County find the grantee to be in non-compliance with notice of late reimbursement submittal(s) and was a reduction or forfeiture of payment made against the grantee?	AR Article III Sec 1C(9)	ER	
Project Close-Out:				
41	Project renovation completed?	AR Article III Sec 4A	Y	
42	Project closed?	AR Article III Sec 4A	Y	
43	If project is closed, certification of occupancy/certificate of completion provided to the County?	AR Article III Sec 4A	Y	
44	County project manager inspected project site prior to release of final payment?	AR Article III Sec 2(I)	Y	
45	Exhibit H (Project Completion Certificate) submitted with final reimbursement request for release of remaining retainage?	AR Article III Sec 1C(12)	Y	
46	Grantee submitted all final documentation and final reimbursement within 45 days of grant expiration or termination of funding allocation?	AR Article III Sec 4A	Y	
47	County deducted project signage fee from reimbursement(s)?	Article III Sec 1D(4)	Y	
48	County released retainage to grantee with final payment?	AR Article III Sec 1C(12)	Y	
49	Unexpended grant funds remains after project completion?	AR Article III Sec 1F	N/A	
50	Grantee requested use of unexpended grant funds from County?	AR Article III Sec 1F	N/A	
51	County approved use of unexpended grant funds and were amounts within 15% of the project's total budget?	AR Article III Sec 1F	N/A	
52	Unexpended grant funds used as approved by the County?	AR Article III Sec 1F	N/A	

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BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 1 - Habitat for Humanity of Greater Miami**

	1B - Grantee Compliance with Requirements	References	Disposition	Comments (if applicable)
General site visit items:				
1	Property/site available for inspection?	GA Section 7	Y	
2	Records made available for review?	GA Sections 9 & 14	Y	
3	Obtained access to all records requested for review (reference Project Status Summary Section C)?	GA Section 9	ER	Did not have prepared an annual independent audit of the grant funds or the annual Fund Summary Status Report, Exhibit J, for the term of the agreement over 4 years.
4	Public record search shows no outstanding liens?	OP	Y	
Procurement and selection process:				
5	Written procurement policy?	AR Art III Section 1 (C)(4)	Y	
6	Followed the written procurement policy for this project?	AR Art III Section 2 (E)	Y	
7	Procurement policy followed is adequate according to County requirements?	AR Art III Section 1 (C)(4)	Y	
8	Bid documents available for review?	AR Art III Section 2 € & GA Section 9	Y	
9	At least 3 bids received?	OP	Y	
10	Documents showing analysis of bids available for review?	OP	Y	
11	Selected the lowest bid?	AR Article III Section 1 (E) 4 (e)	EN	Did not always select lowest bid for each job contracted, but performed analysis and documented its decision making process.
12	If not, documented criteria used to select winning bid?	OP	Y	
13	Documentation of proposals?	AR Article III Section 1 (E) 4 (e)	Y	
14	Documents showing analysis of proposals available for review?	OP	Y	
Contractor(s) items:				
15	Used a general contractor?	AR Article III Section 1 (E) (1) & Article III Section 1 (A) 2 (h) & Article III Section 1 (C) (14) & GA Section 12	N/A	
16	Used contractors on a job by job basis?	AR Article III Section 1 (E) (1) & Article III Section 1 (C) (14) & GA Section 12	Y	
17	General contractor used sub-contractors?	AR Article III Section 1 (E) (1) & Article III Section 1 (C) (14) & GA Section 12	N/A	
18	Agreement with contractor(s) available for review?	GA Sections 9 and 14, Article III Section 1 (E) (1)	Y	
19	Agreement with contractor(s) describe work to be performed that matches listing on Exhibit 1 (Project Budget and Description)?	GA Witnesseth Section & Section 6	Y	
20	Agreement with sub-contractor(s) available for review?	GA Sections 9 and 14, Article III Section 1 (E) (1)	N/A	
21	Agreement with sub-contractor(s) describe work to be performed that matches listing on Exhibit 1 (Project Description and Budget)?	GA Witnesseth Section & section 6	N/A	
22	Contractor(s) invoices available for review?	GA Sections 9 and 14	Y	
23	Sub-contractor(s) invoices available for review?	GA Sections 9 and 14	N/A	

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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 1 - Habitat for Humanity of Greater Miami**

	1B - Grantee Compliance with Requirements	References	Disposition	Comments (if applicable)
24	Contractor(s) licensed and bonded?	AR Article III Section 1 (E) (1)	Y	
25	Used in-house/grantee staff for project administration?	AR Definitions - Soft Costs, not specific to in-house & Article III Section 1 (E) (2) (C)	N/A	
26	Warranty documentation for work performed with grant funds available for review?	GA Sections 9 and 14, not specifically addressing warranty	Y	
Accounting and banking:				
27	Written accounting/authorization policy?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
28	Followed the written accounting/authorization policy for this project?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
29	Accounting/authorization policy followed is adequate according to generally accepted standards?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
30	Maintains (uses) an accounting system?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
31	Most recent audited financial statements provided for review?	AR Article III Section 2 (A)	ER	Only audited financial statements are on file. Did not have prepared an annual independent audit of the grant funds or the annual Fund Summary Status Report, Exhibit J, for the term of the agreement for 4 years.
32	Grant funds kept in a segregated bank account disclosed via Exhibit K (Bank Account Disclosure Form)?	GA Section 8	EN	Deposited funds into a segregated account at Commerce Bank, instead of Mellon Bank as listed on its disclosure. No advances were received.
33	Bank records available for review?	GA Section 8	Y	
34	Records supporting staff time spent and rate available for review?	GA Sections 9 and 14, & AR Article III Section 1 (E) (2) (C)	N/A	
35	Pre-agreement expenses reimbursed with grant funds?	AR Article III Section 1 (B) & Definitions	Y	
36	Pre-agreement expenses incurred within 1 year prior to the 1st day of the application submission period (October 6, 2006)?	AR Article III Section 1 (B) (2) & Definitions	Y	
37	Pre-agreement expense letter submitted within 30 days of execution of grant agreement?	AR Article III Section 1 (B) (3) & Definitions	Y	
38	Grant funds expended as listed on Exhibit 1 (Project Budget and Description)?	GA Witnesseth Section & Section 6	EN	County's scope change approval via a June 22, 2010, letter appears to be after such work had already started being performed by Habitat for Humanity. County approval focused on whether the scope change required an amended grant agreement and enhanced the project. No consideration or verification was completed to see if the work had already been performed.
39	Spent all grant funds?	GA Section 5	Y	

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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 1 - Habitat for Humanity of Greater Miami**

	1B - Grantee Compliance with Requirements	References	Disposition	Comments (if applicable)
40	Proof of expenditure of grant funds via cancelled checks and invoices?	GA Sections 9 and 14 & AR Article III Section 1 (C) 10	Y	
41	Spent all match funds listed on Exhibit 1 (Project Budget and Description)?	GA Sections 2 & 5 & Article III Section 2 (A)	EN	Invoice and cancelled check support appear to show work beyond this project, total payments are well over the project amount (project payments to vendors co-mingled).
42	Match funds source is as listed on Exhibit 1 (Project Budget and Description)?	AR Article III Section 2 (A) & AR Match definition & Article II Section 2 (3) & GA Section 2	ER	Used headquarter contributions and donations rather than funds from the sale of mortgages as listed on the Exhibit 1.
Project progress and completion:				
43	Grant agreement amended?	GA Sections 5 and 19	Y	
44	Project construction completed by original grant deadline?	GA Section 5	EN	Habitat for Humanity requested and received three grant agreement extensions.
45	Project construction completed by grant agreement amendment deadline?	GA Section 5	Y	
46	Reimbursement requests submitted at least quarterly?	AR Article III Section 1 (C) 9	ER	Did not locate a written justification for lack of reimbursement requests from May 2011 through August 2012.
47	Written justification indicating the reason for the delay and expected submission date by the quarterly deadline?	AR Article III Section 1 (C) 9	ER	
48	Project did <b>not</b> utilize change orders?	GA Section 9	EN	Habitat for Humanity ordered work on a job by job basis; however, scope of renovations originally listed on Exhibit 1 did change (see item 38 above). No change orders located.
49	Total project costs did <b>not</b> increase from amount originally listed on Exhibit 1 (Project Budget and Description)?	GA Section 9	Y	
50	Total project costs did <b>not</b> increase \$50,000 or more?	GA Section 9	Y	
51	Releases of lien(s) as project payments were made?	GA Sections 9 & 14	Y	
52	Final releases of lien(s) obtained?	GA Sections 9 & 14	Y	
53	Certificate of occupancy obtained?	OP need to find resource/reference	Y	
54	Project completion certificate (Exhibit H) completed and approved by County?	AR Article III Section 1 (C) 12	Y	
55	Submitted final support documentation to close-out project and have retainage released?	AR Article III Section 1 (C) 12/Section 4 & GA Sections 9 and 14	Y	
56	Retainage released to grantee?	AR Article III Section 1 (C) 12 & GA Section 2, does not specifically speak to retainage	Y	

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**Miami-Dade County**  
**Office of the Inspector General**



**Schedule 2**

**Bakehouse Art Complex, Inc.**

**A – Administration of Grant by Miami-Dade County**

**B – Grantee Compliance with Requirements**

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**Audit of the Building Better Communities General Obligation Bonds Program  
Not-for-Profit Community Organization Capital Fund – Project 223 – OIG Report No. 2**

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**IG11-54-2A**



**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 2 - Bakehouse Art Complex, Inc.**

	2A - Administration of Grant by County Department (OMB/CUA)	References	Disposition	Comments (if applicable)
General Items:				
1	Grant funds used per agreed purpose on Exhibit 1 (Project Budget and Description)?	GA Sec 3	ER	Did not use grant funds to repave parking lots due to cost overruns on other project tasks.
2	If not, grantee obtained, in writing, County's approval for changes in the use of funds?	GA Sec 3	EN	Notice was provided via monthly status reporting, but did not locate written approval by the County.
3	Project's budget did not change?	AR Article III Sec 1F; GA Sec 4	Y	
4	County approved budget changes applicable to grant funds?	AR Article III Sec 1F(3)(a)-(c); GA Sec 4	N/A	
5	Actual project cost did not exceed approved budget?	AR Article III Sec 1G	EN	Did not use grant funds to repave parking lots due to cost overruns on other project tasks.
6	Grantee provided justification for cost overrun to County, identified available funding to complete project and requested County approval for change in project scope?	AR Article III Sec 1G	EN	Notice was provided via monthly status reporting, but did not locate written approval by the County.
7	Grant funds expended or committed on or before grant expenditure deadline date?	GA Sec 5	EN	Project was extended to 03/01/14 via 3 amendments, project construction was completed in March 2013 and closed out in June 2013.
8	If not, was grant agreement expenditure deadline date extended?	GA Sec 5	Y	
9	Additional County grants received as noted on Exhibit 1 (Project Budget and Description)?	GA Sec 2	Y	
10	Additional County grants used as agreed to on Exhibit 1 (Project Budget and Description)?	GA Sec 2	Y	
11	Grantee provided monthly/annual reports (Exhibit E) to County?	AR Article III Sec 1B(16); GA Sec 6	ER	Monthly reports from April 2011 thru Dec 2011 were not provided on a timely basis (faxed to CUA in February 2012.) There were issues with delays and change of contractor.
12	Grantee provided annual independent audit of GOB funds along with Exhibit J (Fund Summary Status Report) to County?	AR Article III Sec 2A; GA Sec 6	ER	Did not have prepared an annual independent audit of the grant funds or the annual Fund Summary Status Report, Exhibit J, for the term of the agreement for 5 years.
13	County project manager monitored the project and performed site visits?	AR Article III Sec 2(I); GA Sec 7	Y	
14	Grantee complied with restrictive covenant, if applicable.		Y	
15	Renovated facility owned or leased by recipient for at least 25 years.	AR Article III Sec 2C; GA Sec 21	Y	
Payment process:				
16	Advance(s) requested by grantee?	AR Article III Sec 1C(8)a	Y	
17	Advance(s) equal or less than 25% of total funding allocation of project?	AR Article III Sec 1C(8)a	Y	

Legend:  
1) Reference Codes: AR = Administrative Rules; GA = Grant Agreement; OP = Other Generally Accepted Practice  
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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 2 - Bakehouse Art Complex. Inc.**

	<b>2A - Administration of Grant by County Department (OMB/CUA)</b>	<b>References</b>	<b>Disposition</b>	<b>Comments (if applicable)</b>
18	Exhibit A (Authorized Signature Form) is attached to advance/reimbursement request(s) and Exhibit D (GOB Reimbursement Request) is signed by the applicable parties noted on Exhibit A?	AR Article III Sec 1C(7)	Y	
19	Exhibit B (Request for Advance Payment) is properly completed and supported with invoices, receipts, canceled check payment, or other supporting documents?	AR Article III Sec 1C(8)c	Y	
20	Advance(s) received is maintained in a separate bank account, as noted on Exhibit K (Bank Account Disclosure Form)?	AR Article III Sec 1C(8)c; GA Sec 8	EN	Other accounts were used for payments when funds were not available in the GOB grant account. Funds were later transferred back to those accounts when GOB funds were received from the County.
21	Interest earned on advance(s) is noted on Exhibit C (Report of Interest Earned on Advance) and is deducted from payment(s) to grantee?	AR Article III Sec 1C(8)c	Y	
22	Reimbursement request(s) include copies of applicable exhibits (Exhibits D thru H) and is properly supported with invoices, receipts, canceled check payment, or other supporting documents?	AR Article III Sec 1C(10)	EN	A copy of Exhibit E-3 for reimbursement request #2 was not included in files provided for review. Bakehouse did not recollect preparing these forms or using these forms prior to reimbursement request #3.
23	Project cost incurred between the grant agreement date and the project completion date?	AR Article III Sec 1C(2)	N/A	
24	If not, was a pre-agreement expense letter sent to the County within 30 days of grant agreement date?	AR Article III Sec 1B(3)	N/A	
25	Pre-agreement expense(s) are part of fund allocation and occurred within one year to the first day of the application submission period (July 2006)?	AR Article III Sec 1B(1)-(2)	N/A	
26	Reimbursement(s) do not include salary for in-house grantee staff and is listed on Exhibit F (Grantee Direct Labor Cost Report)?	AR Article III Sec 1E(2)c	Y	
27	In-house/grantee staff salary rate agreed to recipient's prevailing wage; hours worked on project is properly supported and amounts are not excessive.	AR Article III Sec 1E(2)c	N/A	
28	Consultant(s) paid from grant funds?	AR Article III Sec 1E(2)d	Y	
29	Consultant(s) is grantee own employee?	AR Article III Sec 1E(2)d	N/A	
30	Reimbursement(s) includes charges for fixtures, furniture & equipment?	AR Article III Sec 1C(11)	N/A	
31	Fixtures, furniture & equipment was approved in grant agreement prior to acquisition and Exhibit G (Fixtures, Furniture & Equipment), listing items, is provided for review?	AR Article III Sec 1C(11)	N/A	
32	Reimbursement(s) includes ineligible costs such as grant cost, ceremonial cost, publicity expenses, bonus payments, charges in excess of lowest responsive and responsible bid, deficit and overdraft charges, interest expenses, charges incurred contrary to grantee's policies and practices, litigation or judgment charges, costs, services or material under another program, costs for discounts not taken?	AR Article III Sec 1E(4)(a)-(l)	N/A	

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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 2 - Bakehouse Art Complex. Inc.**

	<b>2A - Administration of Grant by County Department (OMB/CUA)</b>	<b>References</b>	<b>Disposition</b>	<b>Comments (if applicable)</b>
33	If yes, grantee provided the County with written notice and corrected ineligible charges and/or reimbursed the County?	GA Sec 15	N/A	
34	Retainage of 5% withheld from reimbursements for total grant funds in excess of \$100,000?	AR Article III Sec 1B(12)	Y	
35	Project soft cost equal or less than 17% of fund allocation amount?	AR Article III Sec 1C(3)	Y	
36	Approved payment(s) agreed to CIIS (Capital Improvement Information Systems) and FAMIS payment system?	OP	Y	
37	Reimbursement(s) are submitted timely (at least quarterly)?	AR Article III Sec 1C(9)	ER	Delays were caused by a change in contractor and Bakehouse was not aware of the notification requirement. From November 2008 through September 2009; February 2010 through September 2010; and November 2010 through December 2012. Did not locate a finding of non-compliance and payment action by the County.
38	If not, grantee provided written explanation to County on why reimbursements are not submitted and/or when they will be submitted?	AR Article III Sec 1C(9)	ER	
39	Did grantee comply with notice for late submittal of reimbursements to the County?	AR Article III Sec 1C(9)	ER	
40	Did County find the grantee to be in non-compliance with notice of late reimbursement submittal(s) and was a reduction or forfeiture of payment made against the grantee?	AR Article III Sec 1C(9)	ER	
<b>Project Close-Out:</b>				
41	Project renovation completed?	AR Article III Sec 4A	Y	
42	Project closed?	AR Article III Sec 4A	Y	
43	If project is closed, certification of occupancy/certificate of completion provided to the County?	AR Article III Sec 4A	N/A	
44	County project manager inspected project site prior to release of final payment?	AR Article III Sec 2(l)	Y	
45	Exhibit H (Project Completion Certificate) submitted with final reimbursement request for release of remaining retainage?	AR Article III Sec 1C(12)	Y	
46	Grantee submitted all final documentation and final reimbursement within 45 days of grant expiration or termination of funding allocation?	AR Article III Sec 4A	Y	
47	County deducted project signage fee from reimbursement(s)?	Article III Sec 1D(4)	Y	
48	County released retainage to grantee with final payment?	AR Article III Sec 1C(12)	Y	
49	Unexpended grant funds remains after project completion?	AR Article III Sec 1F	N/A	
50	Grantee requested use of unexpended grant funds from County?	AR Article III Sec 1F	N/A	
51	County approved use of unexpended grant funds and were amounts within 15% of the project's total budget?	AR Article III Sec 1F	N/A	
52	Unexpended grant funds used as approved by the County?	AR Article III Sec 1F	N/A	

Legend:  
1) Reference Codes: AR = Administrative Rules; GA = Grant Agreement; OP = Other Generally Accepted Practice  
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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 2 - Bakehouse Art Complex, Inc.**

	2B - Grantee Compliance with Requirements	References	Disposition	Comments (if applicable)
General site visit items:				
1	Property/site available for inspection?	GA Section 7	Y	
2	Records made available for review?	GA Sections 9 & 14	Y	
3	Obtained access to all records requested for review? (reference Project Status Summary Section C)	GA Section 9	ER	Bakehouse could not locate certain bid documents, contracts, warranty documents, annual independent audit of the grant funds or the Fund Summary Status Report, Exhibit J, for the term of the agreement for 5 years.
4	Public record search shows no outstanding liens?	OP	Y	
Procurement and selection process:				
5	Written procurement policy?	AR Art III Section 1 (C)(4)	Y	
6	Followed the written procurement policy for this project?	AR Art III Section 2 (E)	Y	
7	Procurement policy followed is adequate according to County requirements?	AR Art III Section 1 (C)(4)	Y	
8	Bid documents available for review?	AR Art III Section 2 € & GA Section 9	Y	
9	At least 3 bids received?	OP	Y	
10	Documents showing analysis of bids available for review?	OP	Y	
11	Selected the lowest bid?	AR Article III Section 1 (E) 4 (e)	Y	
12	If not, documented criteria used to select winning bid?	OP	Y	
13	Documentation of proposals?	AR Article III Section 1 (E) 4 (e)	Y	
14	Documents showing analysis of proposals available for review?	OP	Y	
Contractor(s) items:				
15	Used a general contractor?	AR Article III Section 1 (E) (1) & Article III Section 1 (A) 2 (h) & Article III Section 1 (C) (14) & GA Section 12	N/A	
16	Used contractors on a job by job basis?	AR Article III Section 1 (E) (1) & Article III Section 1 (C) (14) & GA Section 12	Y	
17	General contractor used sub-contractors?	AR Article III Section 1 (E) (1) & Article III Section 1 (C) (14) & GA Section 12	N/A	
18	Agreement with contractor(s) available for review?	GA Sections 9 and 14, Article III Section 1 (E) (1)	EN	Contracts provided with the exception of architect services.
19	Agreement with contractor(s) describe work to be performed that matches listing on Exhibit 1 (Project Budget and Description)?	GA Witnesseth Section & Section 6	ER	Did not use grant funds to repave parking lots due to cost overruns on other project tasks.
20	Agreement with sub-contractor(s) available for review?	GA Sections 9 and 14, Article III Section 1 (E) (1)	N/A	
21	Agreement with sub-contractor(s) describe work to be performed that matches listing on Exhibit 1 (Project Description and Budget)?	GA Witnesseth Section & section 6	N/A	

Legend:

- 1) Reference Codes: AR = Administrative Rules; GA = Grant Agreement; OP = Other Generally Accepted Practice  
2) Audit Disposition Codes: Y = Yes; ER = Exceptions Reported; EN = Exceptions Not Reported; N/A = Not Applicable

**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 2 - Bakehouse Art Complex, Inc.**

	2B - Grantee Compliance with Requirements	References	Disposition	Comments (if applicable)
22	Contractor(s) invoices available for review?	GA Sections 9 and 14	Y	
23	Sub-contractor(s) invoices available for review?	GA Sections 9 and 14	N/A	
24	Contractor(s) licensed and bonded?	AR Article III Section 1 (E) (1)	Y	
25	Used in-house/grantee staff for project administration?	AR Definitions - Soft Costs, not specific to in-house & Article III Section 1 (E) (2) (C)	N/A	
26	Warranty documentation for work performed with grant funds available for review?	GA Sections 9 and 14, not specifically addressing warranty	EN	Did not locate warranties for electrical and lighting work.
Accounting and banking:				
27	Written accounting/authorization policy?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
28	Followed the written accounting/authorization policy for this project?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
29	Accounting/authorization policy followed is adequate according to generally accepted standards?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
30	Maintains (uses) an accounting system?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
31	Most recent audited financial statements provided for review?	AR Article III Section 2 (A)	ER	Did not have prepared an annual independent audit of the grant funds or the annual Fund Summary Status Report, Exhibit J, for the the term of the agreement for 5 years.
32	Grant funds kept in a segregated bank account disclosed via Exhibit K (Bank Account Disclosure Form)?	GA Section 8	EN	Other accounts were used for payments when funds were not available in the GOB grant account. Funds were later transferred back to those accounts when GOB funds were received from the County.
33	Bank records available for review?	GA Section 8	Y	
34	Records supporting staff time spent and rate available for review?	GA Sections 9 and 14, & AR Article III Section 1 (E) (2) (C)	N/A	
35	Pre-agreement expenses reimbursed with grant funds?	AR Article III Section 1 (B) & Definitions	N/A	
36	Pre-agreement expenses incurred within 1 year prior to the 1st day of the application submission period (October 6, 2006)?	AR Article III Section 1 (B) (2) & Definitions	N/A	
37	Pre-agreement expense letter submitted within 30 days of execution of grant agreement?	AR Article III Section 1 (B) (3) & Definitions	N/A	
38	Grant funds expended as listed on Exhibit 1 (Project Budget and Description)?	GA Witnesseth Section & Section 6	ER	Original Exhibit 1 states repaving of 3 parking lots; however, was not completed due to cost overruns on other project tasks.
39	Spent all grant funds?	GA Section 5	Y	

Legend:  
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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 2 - Bakehouse Art Complex, Inc.**

	2B - Grantee Compliance with Requirements	References	Disposition	Comments (if applicable)
40	Proof of expenditure of grant funds via cancelled checks and invoices?	GA Sections 9 and 14 & AR Article III Section 1 (C) 10	Y	
41	Spent all match funds listed on Exhibit 1 (Project Budget and Description)?	GA Sections 2 & 5 & Article III Section 2 (A)	Y	
42	Match funds source is as listed on Exhibit 1 (Project Budget and Description)?	AR Article III Section 2 (A) & AR Match definition & Article II Section 2 (3) & GA Section 2	Y	
Project progress and completion:				
43	Grant agreement amended?	GA Sections 5 and 19	Y	
44	Project construction completed by original grant deadline?	GA Section 5	EN	Project was extended to 03/01/14 via 3 amendments, project construction was completed in March 2013 and closed out in June 2013.
45	Project construction completed by grant agreement amendment deadline?	GA Section 5	Y	
46	Reimbursement requests submitted at least quarterly?	AR Article III Section 1 (C) 9	ER	Delays were caused by a change in contractor and Bakehouse was not aware of the notification requirement. From November 2008 through September 2009; February 2010 through September 2010; and November 2010 through December 2012.
47	Written justification indicating the reason for the delay and expected submission date by the quarterly deadline?	AR Article III Section 1 (C) 9	ER	
48	Project did <b>not</b> utilize change orders?	GA Section 9	EN	\$45K of change orders for roof repair & \$6K for weather proofing
49	Total project costs did <b>not</b> increase from amount originally listed on Exhibit 1 (Project Budget and Description)?	GA Section 9	EN	
50	Total project costs did <b>not</b> increase \$50,000 or more?	GA Section 9	EN	
51	Releases of lien(s) as project payments were made?	GA Sections 9 & 14	Y	
52	Final releases of lien(s) obtained?	GA Sections 9 & 14	Y	
53	Certificate of occupancy obtained?	OP need to find resource/reference	N/A	
54	Project completion certificate (Exhibit H) completed and approved by County?	AR Article III Section 1 (C) 12	Y	
55	Submitted final support documentation to close-out project and have retainage released?	AR Article III Section 1 (C) 12/Section 4 & GA Sections 9 and 14	Y	
56	Retainage released to grantee?	AR Article III Section 1 (C) 12 & GA Section 2, does not specifically speak to retainage	Y	

Legend:  
1) Reference Codes: AR = Administrative Rules; GA = Grant Agreement; OP = Other Generally Accepted Practice  
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**Miami-Dade County**  
**Office of the Inspector General**



**Schedule 3**

**Albert C. Pierre Community Service Center, Inc.**

**A – Administration of Grant by Miami-Dade County**

**B – Grantee Compliance with Requirements**

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**Audit of the Building Better Communities General Obligation Bonds Program**  
**Not-for-Profit Community Organization Capital Fund – Project 223 – OIG Report No. 2**

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**IG11-54-2A**

**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 3 - Albert C. Pierre Community Service Center, Inc.**

	<b>3A - Administration of Grant by County Department (OMB/CUA)</b>	<b>References</b>	<b>Disposition</b>	<b>Comments (if applicable)</b>
<b>General Items:</b>				
1	Grant funds used per agreed purpose on Exhibit 1 (Project Budget and Description)?	GA Sec 3	EN	Original scope matches; however the project increased by approximately \$2 million primarily due to municipality coding requirements.
2	If not, grantee obtained, in writing, County's approval for changes in the use of funds?	GA Sec 3	N/A	
3	Project's budget did not change?	AR Article III Sec 1F; GA Sec 4	Y	
4	County approved budget changes applicable to grant funds?	AR Article III Sec 1F(3)(a)-(c); GA Sec 4	N/A	
5	Actual project cost did not exceed approved budget?	AR Article III Sec 1G	EN	This project had approximately \$750,000 of change orders increasing the hard costs. The County was made aware of these changes via the application and certification for payment support documentation provided. Note that the \$500,000 grant amount provided by the County did not change, the increase in project costs was paid by the Grantee through other sources of funding (revolving line of credit). These changes do not appear to require written approval of the Board according to items 3(a)(b)(c).
6	Grantee provided justification for cost overrun to County, identified available funding to complete project and requested County approval for change in project scope?	AR Article III Sec 1G	EN	
7	Grant funds expended or committed on or before grant expenditure deadline date?	GA Sec 5	Y	
8	If not, was grant agreement expenditure deadline date extended?	GA Sec 5	N/A	
9	Additional County grants received as noted on Exhibit 1 (Project Budget and Description)?	GA Sec 2	N/A	
10	Additional County grants used as agreed to on Exhibit 1 (Project Budget and Description)?	GA Sec 2	N/A	
11	Grantee provided monthly/annual reports (Exhibit E) to County?	AR Article III Sec 1B(16); GA Sec 6	Y	
12	Grantee provided annual independent audit of GOB funds along with Exhibit J (Fund Summary Status Report) to County?	AR Article III Sec 2A; GA Sec 6	ER	Did not have prepared audited financial statements, an annual independent audit of the grant funds or the annual Fund Summary Status Report, Exhibit J, for the term of the agreement over 3 years.
13	County project manager monitored the project and performed site visits?	AR Article III Sec 2(I); GA Sec 7	Y	
14	Grantee complied with restrictive covenant, if applicable.		N/A	
15	Renovated facility owned or leased by recipient for at least 25 years.	AR Article III Sec 2C; GA Sec 21	Y	
<b>Payment process:</b>				
16	Advance(s) requested by grantee?	AR Article III Sec 1C(8)a	N/A	
17	Advance(s) equal or less than 25% of total funding allocation of project?	AR Article III Sec 1C(8)a	N/A	
18	Exhibit A (Authorized Signature Form) is attached to advance/reimbursement request(s) and Exhibit D (GOB Reimbursement Request) is signed by the applicable parties noted on Exhibit A?	AR Article III Sec 1C(7)	Y	

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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 3 - Albert C. Pierre Community Service Center, Inc.**

	<b>3A - Administration of Grant by County Department (OMB/CUA)</b>	<b>References</b>	<b>Disposition</b>	<b>Comments (if applicable)</b>
19	Exhibit B (Request for Advance Payment) is properly completed and supported with invoices, receipts, canceled check payment, or other supporting documents?	AR Article III Sec 1C(8)c	N/A	
20	Advance(s) received is maintained in a separate bank account, as noted on Exhibit K (Bank Account Disclosure Form)?	AR Article III Sec 1C(8)c; GA Sec 8	N/A	
21	Interest earned on advance(s) is noted on Exhibit C (Report of Interest Earned on Advance) and is deducted from payment(s) to grantee?	AR Article III Sec 1C(8)c	N/A	
22	Reimbursement request(s) include copies of applicable exhibits (Exhibits D thru H) and is properly supported with invoices, receipts, canceled check payment, or other supporting documents?	AR Article III Sec 1C(10)	Y	
23	Project cost incurred between the grant agreement date and the project completion date?	AR Article III Sec 1C(2)	EN	Pre-agreement request letter is dated 92 days after the grant agreement execution. Request letter dated 08/05/08, coincides with submittal for first reimbursement request dated 07/29/08.
24	If not, was a pre-agreement expense letter sent to the County within 30 days of grant agreement date?	AR Article III Sec 1B(3)	ER	
25	Pre-agreement expense(s) are part of fund allocation and occurred within one year to the first day of the application submission period (July 2006)?	AR Article III Sec 1B(1)-(2)	Y	
26	Reimbursement(s) do not include salary for in-house grantee staff and is listed on Exhibit F (Grantee Direct Labor Cost Report)?	AR Article III Sec 1E(2)c	N/A	
27	In-house/grantee staff salary rate agreed to recipient's prevailing wage; hours worked on project is properly supported and amounts are not excessive.	AR Article III Sec 1E(2)c	N/A	
28	Consultant(s) paid from grant funds?	AR Article III Sec 1E(2)d	N/A	
29	Consultant(s) is grantee own employee?	AR Article III Sec 1E(2)d	N/A	
30	Reimbursement(s) includes charges for fixtures, furniture & equipment?	AR Article III Sec 1C(11)	N/A	
31	Fixtures, furniture & equipment was approved in grant agreement prior to acquisition and Exhibit G (Fixtures, Furniture & Equipment), listing items, is provided for review?	AR Article III Sec 1C(11)	N/A	
32	Reimbursement(s) includes ineligible costs such as grant cost, ceremonial cost, publicity expenses, bonus payments, charges in excess of lowest responsive and responsible bid, deficit and overdraft charges, interest expenses, charges incurred contrary to grantee's policies and practices, litigation or judgment charges, costs, services or material under another program, costs for discounts not taken?	AR Article III Sec 1E(4)(a)-(l)	N/A	
33	If yes, grantee provided the County with written notice and corrected ineligible charges and/or reimbursed the County?	GA Sec 15	N/A	
34	Retainage of 5% withheld from reimbursements for total grant funds in excess of \$100,000?	AR Article III Sec 1B(12)	Y	
35	Project soft cost equal or less than 17% of fund allocation amount?	AR Article III Sec 1C(3)	Y	
36	Approved payment(s) agreed to CIIS (Capital Improvement Information Systems) and FAMIS payment system?		Y	
37	Reimbursement(s) are submitted timely (at least quarterly)?	AR Article III Sec 1C(9)	Y	

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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 3 - Albert C. Pierre Community Service Center, Inc.**

	<b>3A - Administration of Grant by County Department (OMB/CUA)</b>	<b>References</b>	<b>Disposition</b>	<b>Comments (if applicable)</b>
38	If not, grantee provided written explanation to County on why reimbursements are not submitted and/or when they will be submitted?	AR Article III Sec 1C(9)	N/A	
39	Did grantee comply with notice for late submittal of reimbursements to the County?	AR Article III Sec 1C(9)	N/A	
40	Did County find the grantee to be in non-compliance with notice of late reimbursement submittal(s) and was a reduction or forfeiture of payment made against the grantee?	AR Article III Sec 1C(9)	N/A	
<b>Project Close-Out:</b>				
41	Project renovation completed?	AR Article III Sec 4A	Y	
42	Project closed?	AR Article III Sec 4A	Y	
43	If project is closed, certification of occupancy/certificate of completion provided to the County?	AR Article III Sec 4A	Y	
44	County project manager inspected project site prior to release of final payment?	AR Article III Sec 2(I)	Y	
45	Exhibit H (Project Completion Certificate) submitted with final reimbursement request for release of remaining retainage?	AR Article III Sec 1C(12)	Y	
46	Grantee submitted all final documentation and final reimbursement within 45 days of grant expiration or termination of funding allocation?	AR Article III Sec 4A	Y	
47	County deducted project signage fee from reimbursement(s)?	Article III Sec 1D(4)	Y	
48	County released retainage to grantee with final payment?	AR Article III Sec 1C(12)	Y	
49	Unexpended grant funds remains after project completion?	AR Article III Sec 1F	N/A	
50	Grantee requested use of unexpended grant funds from County?	AR Article III Sec 1F	N/A	
51	County approved use of unexpended grant funds and were amounts within 15% of the project's total budget?	AR Article III Sec 1F	N/A	
52	Unexpended grant funds used as approved by the County?	AR Article III Sec 1F	N/A	

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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 3 - Albert C. Pierre Community Service Center, Inc.**

	3B - Grantee Compliance with Requirements	References	Disposition	Comments (if applicable)
General site visit items:				
1	Property/site available for inspection?	GA Section 7	Y	
2	Records made available for review?	GA Sections 9 & 14	Y	
3	Obtained access to all records requested for review? (reference Project Status Summary Section C)	GA Section 9	ER	Did not have prepared audited financial statements, an annual independent audit of the grant funds or the annual Fund Summary Status Report, Exhibit J, for the term of the agreement over 3 years.
4	Public record search shows no outstanding liens?	OP	Y	
Procurement and selection process:				
5	Written procurement policy?	AR Art III Section 1 (C)(4)	EN	Written financial management and accounting procedures provided do not contain detailed procurement procedures.
6	Followed the written procurement policy for this project?	AR Art III Section 2 (E)	EN	
7	Procurement policy followed is adequate according to County requirements?	AR Art III Section 1 (C)(4)	EN	
8	Bid documents available for review?	AR Art III Section 2 € & GA Section 9	Y	
9	At least 3 bids received?	OP	Y	
10	Documents showing analysis of bids available for review?	OP	Y	
11	Selected the lowest bid?	AR Article III Section 1 (E) 4 (e)	EN	Selected highest bid. No written analysis provided; however, ACP explained that the selection was influenced by the contractor's willingness to allow access to the building for the affiliated church functions during the construction phase
12	If not, documented criteria used to select winning bid?	OP	EN	
13	Documentation of proposals?	AR Article III Section 1 (E) 4 (e)	Y	
14	Documents showing analysis of proposals available for review?	OP	Y	
Contractor(s) items:				
15	Used a general contractor?	AR Article III Section 1 (E) (1) & Article III Section 1 (A) 2 (h) & Article III Section 1 (C) (14) & GA Section 12	Y	
16	Used contractors on a job by job basis?	AR Article III Section 1 (E) (1) & Article III Section 1 (C) (14) & GA Section 12	N/A	
17	General contractor used sub-contractors?	AR Article III Section 1 (E) (1) & Article III Section 1 (C) (14) & GA Section 12	Y	
18	Agreement with contractor(s) available for review?	GA Sections 9 and 14, Article III Section 1 (E) (1)	Y	
19	Agreement with contractor(s) describe work to be performed that matches listing on Exhibit 1 (Project Budget and Description)?	GA Witnesseth Section & Section 6	EN	Original scope matches; however the project increased by approximately \$2 million primarily due to coding requirements.

Legend:  
1) Reference Codes: AR = Administrative Rules; GA = Grant Agreement; OP = Other Generally Accepted Practice  
2) Audit Disposition Codes: Y = Yes; ER = Exceptions Reported; EN = Exceptions Not Reported; N/A = Not Applicable

**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 3 - Albert C. Pierre Community Service Center, Inc.**

	<b>3B - Grantee Compliance with Requirements</b>	<b>References</b>	<b>Disposition</b>	<b>Comments (if applicable)</b>
20	Agreement with sub-contractor(s) available for review?	GA Sections 9 and 14, Article III Section 1 (E) (1)	Y	
21	Agreement with sub-contractor(s) describe work to be performed that matches listing on Exhibit 1 (Project Description and Budget)?	GA Witnesseth Section & section 6	EN	Original scope matches; however the project increased by approximately \$2 million primarily due to coding requirements.
22	Contractor(s) invoices available for review?	GA Sections 9 and 14	EN	Contractor documents only include AIA form certifications and schedules of values. Did not locate contractor and sub-contractor invoices.
23	Sub-contractor(s) invoices available for review?	GA Sections 9 and 14	EN	
24	Contractor(s) licensed and bonded?	AR Article III Section 1 (E) (1)	Y	
25	Used in-house/grantee staff for project administration?	AR Definitions - Soft Costs, not specific to in-house & Article III Section 1 (E) (2) (C)	N/A	
26	Warranty documentation for work performed with grant funds available for review?	GA Sections 9 and 14, not specifically addressing warranty	Y	
<b>Accounting and banking:</b>				
27	Written accounting/authorization policy?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
28	Followed the written accounting/authorization policy for this project?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
29	Accounting/authorization policy followed is adequate according to generally accepted standards?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
30	Maintains (uses) an accounting system?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
31	Most recent audited financial statements provided for review?	AR Article III Section 2 (A)	ER	Did not have prepared audited financial statements, an annual independent audit of the grant funds or the annual Fund Summary Status Report, Exhibit J, for the term of the agreement over 3 years.
32	Grant funds kept in a segregated bank account disclosed via Exhibit K (Bank Account Disclosure Form)?	GA Section 8	Y	
33	Bank records available for review?	GA Section 8	Y	
34	Records supporting staff time spent and rate available for review?	GA Sections 9 and 14, & AR Article III Section 1 (E) (2) (C)	N/A	
35	Pre-agreement expenses reimbursed with grant funds?	AR Article III Section 1 (B) & Definitions	Y	
36	Pre-agreement expenses incurred within 1 year prior to the 1st day of the application submission period (October 6, 2006)?	AR Article III Section 1 (B) (2) & Definitions	Y	

Legend:  
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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 3 - Albert C. Pierre Community Service Center, Inc.**

	3B - Grantee Compliance with Requirements	References	Disposition	Comments (if applicable)
37	Pre-agreement expense letter submitted within 30 days of execution of grant agreement?	AR Article III Section 1 (B) (3) & Definitions	ER	Pre-agreement request letter is dated 92 days after the grant agreement execution.
38	Grant funds expended as listed on Exhibit 1 (Project Budget and Description)?	GA Witnesseth Section & Section 6	Y	
39	Spent all grant funds?	GA Section 5	Y	
40	Proof of expenditure of grant funds via cancelled checks and invoices?	GA Sections 9 and 14 & AR Article III Section 1 (C) 10	Y	
41	Spent all match funds listed on Exhibit 1 (Project Budget and Description)?	GA Sections 2 & 5 & Article III Section 2 (A)	Y	
42	Match funds source is as listed on Exhibit 1 (Project Budget and Description)?	AR Article III Section 2 (A) & AR Match definition & Article II Section 2 (3) & GA Section 2	Y	
Project progress and completion:				
43	Grant agreement amended?	GA Sections 5 and 19	N/A	
44	Project construction completed by original grant deadline?	GA Section 5	Y	
45	Project construction completed by grant agreement amendment deadline?	GA Section 5	N/A	
46	Reimbursement requests submitted at least quarterly?	AR Article III Section 1 (C) 9	Y	
47	Written justification indicating the reason for the delay and expected submission date by the quarterly deadline?	AR Article III Section 1 (C) 9	N/A	
48	Project did <b>not</b> utilize change orders?	GA Section 9	EN	Project went from \$2.5 million to \$4.4 million primarily due to becoming compliant to City building code.
49	Total project costs did <b>not</b> increase from amount originally listed on Exhibit 1 (Project Budget and Description)?	GA Section 9	EN	
50	Total project costs did <b>not</b> increase \$50,000 or more?	GA Section 9	EN	
51	Releases of lien(s) as project payments were made?	GA Sections 9 & 14	Y	
52	Final releases of lien(s) obtained?	GA Sections 9 & 14	EN	No final release of lien obtained from the contractor since its agreement was terminated. ACP has copies of sub-contractors' final lien releases.
53	Certificate of occupancy obtained?	OP need to find resource/reference	Y	
54	Project completion certificate (Exhibit H) completed and approved by County?	AR Article III Section 1 (C) 12	Y	
55	Submitted final support documentation to close-out project and have retainage released?	AR Article III Section 1 (C) 12/Section 4 & GA Sections 9 and 14	Y	
56	Retainage released to grantee?	AR Article III Section 1 (C) 12 & GA Section 2, does not specifically speak to retainage	Y	

Legend:  
1) Reference Codes: AR = Administrative Rules; GA = Grant Agreement; OP = Other Generally Accepted Practice  
2) Audit Disposition Codes: Y = Yes; ER = Exceptions Reported; EN = Exceptions Not Reported; N/A = Not Applicable

**Miami-Dade County**  
**Office of the Inspector General**



**Schedule 4**

**Tropical Audubon Society, Inc.**

**A – Administration of Grant by Miami-Dade County**

**B – Grantee Compliance with Requirements**

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**Audit of the Building Better Communities General Obligation Bonds Program  
Not-for-Profit Community Organization Capital Fund – Project 223 – OIG Report No. 2**

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**IG11-54-2A**

**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 4 - Tropical Audubon Incorporated**

	4A - Administration of Grant by County Department (OMB/CUA)	References	Disposition	Comments (if applicable)
General Items:				
1	Grant funds used per agreed purpose on Exhibit 1 (Project Budget and Description)?	GA Sec 3	Y	
2	If not, grantee obtained, in writing, County's approval for changes in the use of funds?	GA Sec 3	N/A	
3	Project's budget did not change?	AR Article III Sec 1F; GA Sec 4	Y	
4	County approved budget changes applicable to grant funds?	AR Article III Sec 1F(3)(a)-(c); GA Sec 4	N/A	
5	Actual project cost did not exceed approved budget?	AR Article III Sec 1G	Y	
6	Grantee provided justification for cost overrun to County, identified available funding to complete project and requested County approval for change in project scope?	AR Article III Sec 1G	N/A	
7	Grant funds expended or committed on or before grant expenditure deadline date?	GA Sec 5	Y	
8	If not, was grant agreement expenditure deadline date extended?	GA Sec 5	N/A	
9	Additional County grants received as noted on Exhibit 1 (Project Budget and Description)?	GA Sec 2	N/A	
10	Additional County grants used as agreed to on Exhibit 1 (Project Budget and Description)?	GA Sec 2	N/A	
11	Grantee provided monthly/annual reports (Exhibit E) to County?	AR Article III Sec 1B(16); GA Sec 6	ER	Monthly reports from Sept 2008 thru May 2009 were all signed by the grantee on 6/19/09. Tropical Audubon had internal staffing issues and delays in obtaining the roofing contractor.
12	Grantee provided annual independent audit of GOB funds along with Exhibit J (Fund Summary Status Report) to County?	AR Article III Sec 2A; GA Sec 6	ER	Did not have prepared an annual independent audit of the grant funds or the annual Fund Summary Status Report, Exhibit J, for the term of the agreement for 1 year.
13	County project manager monitored the project and performed site visits?	AR Article III Sec 2(I); GA Sec 7	Y	
14	Grantee complied with restrictive covenant, if applicable.		Y	
15	Renovated facility owned or leased by recipient for at least 25 years.	AR Article III Sec 2C; GA Sec 21	Y	
Payment process:				
16	Advance(s) requested by grantee?	AR Article III Sec 1C(8)a	N/A	
17	Advance(s) equal or less than 25% of total funding allocation of project?	AR Article III Sec 1C(8)a	N/A	

Legend:  
1) Reference Codes: AR = Administrative Rules; GA = Grant Agreement; OP = Other Generally Accepted Practice  
2) Audit Disposition Codes: Y = Yes; ER = Exceptions Reported; EN = Exceptions Not Reported; N/A = Not Applicable

**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 4 - Tropical Audubon Incorporated**

	<b>4A - Administration of Grant by County Department (OMB/CUA)</b>	<b>References</b>	<b>Disposition</b>	<b>Comments (if applicable)</b>
18	Exhibit A (Authorized Signature Form) is attached to advance/reimbursement request(s) and Exhibit D (GOB Reimbursement Request) is signed by the applicable parties noted on Exhibit A?	AR Article III Sec 1C(7)	Y	
19	Exhibit B (Request for Advance Payment) is properly completed and supported with invoices, receipts, canceled check payment, or other supporting documents?	AR Article III Sec 1C(8)c	N/A	
20	Advance(s) received is maintained in a separate bank account, as noted on Exhibit K (Bank Account Disclosure Form)?	AR Article III Sec 1C(8)c; GA Sec 8	N/A	
21	Interest earned on advance(s) is noted on Exhibit C (Report of Interest Earned on Advance) and is deducted from payment(s) to grantee?	AR Article III Sec 1C(8)c	N/A	
22	Reimbursement request(s) include copies of applicable exhibits (Exhibits D thru H) and is properly supported with invoices, receipts, canceled check payment, or other supporting documents?	AR Article III Sec 1C(10)	Y	
23	Project cost incurred between the grant agreement date and the project completion date?	AR Article III Sec 1C(2)	EN	Roof work was performed prior to the grant agreement execution. A pre-agreement expense request letter was timely submitted.
24	If not, was a pre-agreement expense letter sent to the County within 30 days of grant agreement date?	AR Article III Sec 1B(3)	Y	
25	Pre-agreement expense(s) are part of fund allocation and occurred within one year to the first day of the application submission period (July 2006)?	AR Article III Sec 1B(1)-(2)	Y	
26	Reimbursement(s) do not include salary for in-house grantee staff and is listed on Exhibit F (Grantee Direct Labor Cost Report)?	AR Article III Sec 1E(2)c	Y	
27	In-house/grantee staff salary rate agreed to recipient's prevailing wage; hours worked on project is properly supported and amounts are not excessive.	AR Article III Sec 1E(2)c	N/A	
28	Consultant(s) paid from grant funds?	AR Article III Sec 1E(2)d	N/A	
29	Consultant(s) is grantee own employee?	AR Article III Sec 1E(2)d	N/A	
30	Reimbursement(s) includes charges for fixtures, furniture & equipment?	AR Article III Sec 1C(11)	N/A	
31	Fixtures, furniture & equipment was approved in grant agreement prior to acquisition and Exhibit G (Fixtures, Furniture & Equipment), listing items, is provided for review?	AR Article III Sec 1C(11)	N/A	
32	Reimbursement(s) includes ineligible costs such as grant cost, ceremonial cost, publicity expenses, bonus payments, charges in excess of lowest responsive and responsible bid, deficit and overdraft charges, interest expenses, charges incurred contrary to grantee's policies and practices, litigation or judgment charges, costs, services or material under another program, costs for discounts not taken?	AR Article III Sec 1E(4)(a)-(l)	N/A	

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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 4 - Tropical Audubon Incorporated**

	4A - Administration of Grant by County Department (OMB/CUA)	References	Disposition	Comments (if applicable)
33	If yes, grantee provided the County with written notice and corrected ineligible charges and/or reimbursed the County?	GA Sec 15	N/A	
34	Retainage of 5% withheld from reimbursements for total grant funds in excess of \$100,000?	AR Article III Sec 1B(12)	N/A	
35	Project soft cost equal or less than 17% of fund allocation amount?	AR Article III Sec 1C(3)	Y	
36	Approved payment(s) agreed to CIIS (Capital Improvement Information Systems) and FAMIS payment system?		Y	
37	Reimbursement(s) are submitted timely (at least quarterly)?	AR Article III Sec 1C(9)	ER	Did not locate a written justification for lack of reimbursement requests from August 2008 through June 2009. Did not locate a finding of non-compliance and payment action by the County.
38	If not, grantee provided written explanation to County on why reimbursements are not submitted and/or when they will be submitted?	AR Article III Sec 1C(9)	ER	
39	Did grantee comply with notice for late submittal of reimbursements to the County?	AR Article III Sec 1C(9)	ER	
40	Did County find the grantee to be in non-compliance with notice of late reimbursement submittal(s) and was a reduction or forfeiture of payment made against the grantee?	AR Article III Sec 1C(9)	ER	
Project Close-Out:				
41	Project renovation completed?	AR Article III Sec 4A	Y	
42	Project closed?	AR Article III Sec 4A	Y	
43	If project is closed, certification of occupancy/certificate of completion provided to the County?	AR Article III Sec 4A	Y	
44	County project manager inspected project site prior to release of final payment?	AR Article III Sec 2(l)	Y	
45	Exhibit H (Project Completion Certificate) submitted with final reimbursement request for release of remaining retainage?	AR Article III Sec 1C(12)	Y	
46	Grantee submitted all final documentation and final reimbursement within 45 days of grant expiration or termination of funding allocation?	AR Article III Sec 4A	Y	
47	County deducted project signage fee from reimbursement(s)?	Article III Sec 1D(4)	Y	
48	County released retainage to grantee with final payment?	AR Article III Sec 1C(12)	N/A	
49	Unexpended grant funds remains after project completion?	AR Article III Sec 1F	N/A	
50	Grantee requested use of unexpended grant funds from County?	AR Article III Sec 1F	N/A	
51	County approved use of unexpended grant funds and were amounts within 15% of the project's total budget?	AR Article III Sec 1F	N/A	
52	Unexpended grant funds used as approved by the County?	AR Article III Sec 1F	N/A	

Legend:  
1) Reference Codes: AR = Administrative Rules; GA = Grant Agreement; OP = Other Generally Accepted Practice  
2) Audit Disposition Codes: Y = Yes; ER = Exceptions Reported; EN = Exceptions Not Reported; N/A = Not Applicable

**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 4 - Tropical Audubon, Inc.**

4B - Grantee Compliance with Requirements		References	Disposition	Comments
<b>General site visit items:</b>				
1	Property/site available for inspection?	GA Section 7	Y	
2	Records made available for review?	GA Sections 9 & 14	Y	
3	Obtained access to all records requested for review? (reference Project Status Summary Section C)	GA Section 9	ER	Note that retention of all financial and programmatic records exceeded the required 3 years after the submittal of the final expenditure report (6/16/09). Adm. Rule Section 2(D). No bid documents, missing releases of liens, annual independent audit of the grant funds or the Fund Summary Status Report, Exhibit J, for the term of the agreement for 1 year.
4	Public record search shows no outstanding liens?	OP	Y	
<b>Procurement and selection process:</b>				
5	Written procurement policy?	AR Art III Section 1 (C)(4)	EN	Do not have written procurement procedures. See Item #3 above.
6	Followed the written procurement policy for this project?	AR Art III Section 2 (E)	EN	
7	Procurement policy followed is adequate according to County requirements?	AR Art III Section 1 (C)(4)	EN	
8	Bid documents available for review?	AR Art III Section 2 € & GA Section 9	EN	Single source procurement used due to restrictions encountered related to the installation of wood (cedar shake) shingles. See Item #3 above.
9	At least 3 bids received?	OP	EN	
10	Documents showing analysis of bids available for review?	OP	EN	
11	Selected the lowest bid?	AR Article III Section 1 (E) 4 (e)	EN	
12	If not, documented criteria used to select winning bid?	OP	EN	
13	Documentation of proposals?	AR Article III Section 1 (E) 4 (e)	EN	
14	Documents showing analysis of proposals available for review?	OP	EN	
<b>Contractor(s) items:</b>				
15	Used a general contractor?	AR Article III Section 1 (E) (1) & Article III Section 1 (A) 2 (h) & Article III Section 1 (C) (14) & GA Section 12	N/A	
16	Used contractors on a job by job basis?	AR Article III Section 1 (E) (1) & Article III Section 1 (C) (14) & GA Section 12	Y	
17	General contractor used sub-contractors?	AR Article III Section 1 (E) (1) & Article III Section 1 (C) (14) & GA Section 12	N/A	
18	Agreement with contractor(s) available for review?	GA Sections 9 and 14, Article III Section 1 (E) (1)	Y	
19	Agreement with contractor(s) describe work to be performed that matches listing on Exhibit 1 (Project Budget and Description)?	GA Witnesseth Section & Section 6	Y	
20	Agreement with sub-contractor(s) available for review?	GA Sections 9 and 14, Article III Section 1 (E) (1)	N/A	

Legend:  
1) Reference Codes: AR = Administrative Rules; GA = Grant Agreement; OP = Other Generally Accepted Practice  
2) Audit Disposition Codes: Y = Yes; ER = Exceptions Reported; EN = Exceptions Not Reported; N/A = Not Applicable

**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 4 - Tropical Audubon, Inc.**

	<b>4B - Grantee Compliance with Requirements</b>	<b>References</b>	<b>Disposition</b>	<b>Comments</b>
21	Agreement with sub-contractor(s) describe work to be performed that matches listing on Exhibit 1 (Project Description and Budget)?	GA Witnesseth Section & section 6	N/A	
22	Contractor(s) invoices available for review?	GA Sections 9 and 14	Y	
23	Sub-contractor(s) invoices available for review?	GA Sections 9 and 14	N/A	
24	Contractor(s) licensed and bonded?	AR Article III Section 1 (E) (1)	Y	
25	Used in-house/grantee staff for project administration?	AR Definitions - Soft Costs, not specific to in-house & Article III Section 1 (E) (2) (C)	N/A	
26	Warranty documentation for work performed with grant funds available for review?	GA Sections 9 and 14, not specifically addressing warranty	Y	
<b>Accounting and banking:</b>				
27	Written accounting/authorization policy?	AR Article III Section 1 (C)(15) & GA Section 9	EN	Did not maintain written accounting procedures.
28	Followed the written accounting/authorization policy for this project?	AR Article III Section 1 (C)(15) & GA Section 9	EN	
29	Accounting/authorization policy followed is adequate according to generally accepted standards?	AR Article III Section 1 (C)(15) & GA Section 9	EN	
30	Maintains (uses) an accounting system?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
31	Most recent audited financial statements provided for review?	AR Article III Section 2 (A)	ER	Did not have prepared an annual independent audit of the grant funds or the annual Fund Summary Status Report, Exhibit J, for the term of the agreement for 1 year. Reference the comment for Item 3 above.
32	Grant funds kept in a segregated bank account disclosed via Exhibit K (Bank Account Disclosure Form)?	GA Section 8	Y	
33	Bank records available for review?	GA Section 8	Y	
34	Records supporting staff time spent and rate available for review?	GA Sections 9 and 14, & AR Article III Section 1 (E) (2) (C)	N/A	
35	Pre-agreement expenses reimbursed with grant funds?	AR Article III Section 1 (B) & Definitions	Y	
36	Pre-agreement expenses incurred within 1 year prior to the 1st day of the application submission period (October 6, 2006)?	AR Article III Section 1 (B) (2) & Definitions	Y	
37	Pre-agreement expense letter submitted within 30 days of execution of grant agreement?	AR Article III Section 1 (B) (3) & Definitions	Y	
38	Grant funds expended as listed on Exhibit 1 (Project Budget and Description)?	GA Witnesseth Section & Section 6	Y	
39	Spent all grant funds?	GA Section 5	Y	

**Legend:**

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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 4 - Tropical Audubon, Inc.**

	4B - Grantee Compliance with Requirements	References	Disposition	Comments
40	Proof of expenditure of grant funds via cancelled checks and invoices?	GA Sections 9 and 14 & AR Article III Section 1 (C) 10	Y	
41	Spent all match funds listed on Exhibit 1 (Project Budget and Description)?	GA Sections 2 & 5 & Article III Section 2 (A)	N/A	
42	Match funds source is as listed on Exhibit 1 (Project Budget and Description)?	AR Article III Section 2 (A) & AR Match definition & Article II Section 2 (3) & GA Section 2	N/A	
Project progress and completion:				
43	Grant agreement amended?	GA Sections 5 and 19	N/A	
44	Project construction completed by original grant deadline?	GA Section 5	Y	
45	Project construction completed by grant agreement amendment deadline?	GA Section 5	N/A	
46	Reimbursement requests submitted at least quarterly?	AR Article III Section 1 (C) 9	ER	Only reimbursement request was submitted 10 months after execution of the grant agreement; however, no written notification was provided over this period from August 2008 through June 2009.
47	Written justification indicating the reason for the delay and expected submission date by the quarterly deadline?	AR Article III Section 1 (C) 9	ER	
48	Project did <b>not</b> utilize change orders?	GA Section 9	Y	
49	Total project costs did <b>not</b> increase from amount originally listed on Exhibit 1 (Project Budget and Description)?	GA Section 9	Y	
50	Total project costs did <b>not</b> increase \$50,000 or more?	GA Section 9	N/A	
51	Releases of lien(s) as project payments were made?	GA Sections 9 & 14	Y	
52	Final releases of lien(s) obtained?	GA Sections 9 & 14	Y	
53	Certificate of occupancy obtained?	OP need to find resource/reference	N/A	
54	Project completion certificate (Exhibit H) completed and approved by County?	AR Article III Section 1 (C) 12	Y	
55	Submitted final support documentation to close-out project and have retainage released?	AR Article III Section 1 (C) 12/Section 4 & GA Sections 9 and 14	N/A	
56	Retainage released to grantee?	AR Article III Section 1 (C) 12 & GA Section 2, does not specifically speak to retainage	N/A	

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**Miami-Dade County**  
**Office of the Inspector General**



**Schedule 5**

**Sunrise Community, Inc.**

**A – Administration of Grant by Miami-Dade County**

**B – Grantee Compliance with Requirements**

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**Audit of the Building Better Communities General Obligation Bonds Program  
Not-for-Profit Community Organization Capital Fund – Project 223 – OIG Report No. 2**

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**IG11-54-2A**

**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 5 - Sunrise Community, Inc.**

	5A - Administration of Grant by County Department (OMB/CUA)	References	Disposition	Comments (if applicable)
<b>General Items:</b>				
1	Grant funds used per agreed purpose on Exhibit 1 (Project Budget and Description)?	GA Sec 3	Y	
2	If not, grantee obtained, in writing, County's approval for changes in the use of funds?	GA Sec 3	N/A	
3	Project's budget did not change?	AR Article III Sec 1F; GA Sec 4	Y	
4	County approved budget changes applicable to grant funds?	AR Article III Sec 1F(3)(a)-(c); GA Sec 4	N/A	
5	Actual project cost did not exceed approved budget?	AR Article III Sec 1G	EN	Contractor AIA form shows \$46,379 of net change orders as of May 2009, the last reimbursement request.
6	Grantee provided justification for cost overrun to County, identified available funding to complete project and requested County approval for change in project scope?	AR Article III Sec 1G	Y	
7	Grant funds expended or committed on or before grant expenditure deadline date?	GA Sec 5	Y	
8	If not, was grant agreement expenditure deadline date extended?	GA Sec 5	N/A	
9	Additional County grants received as noted on Exhibit 1 (Project Budget and Description)?	GA Sec 2	N/A	
10	Additional County grants used as agreed to on Exhibit 1 (Project Budget and Description)?	GA Sec 2	N/A	
11	Grantee provided monthly/annual reports (Exhibit E) to County?	AR Article III Sec 1B(16); GA Sec 6	Y	
12	Grantee provided annual independent audit of GOB funds along with Exhibit J (Fund Summary Status Report) to County?	AR Article III Sec 2A; GA Sec 6	ER	Did not have prepared an annual independent audit of the grant funds or the annual Fund Summary Status Report, Exhibit J, for the term of the agreement for 1 year.
13	County project manager monitored the project and performed site visits?	AR Article III Sec 2(I); GA Sec 7	Y	
14	Grantee complied with restrictive covenant, if applicable.		N/A	
15	Renovated facility owned or leased by recipient for at least 25 years.	AR Article III Sec 2C; GA Sec 21	Y	
<b>Payment process:</b>				
16	Advance(s) requested by grantee?	AR Article III Sec 1C(8)a	Y	
17	Advance(s) equal or less than 25% of total funding allocation of project?	AR Article III Sec 1C(8)a	Y	
18	Exhibit A (Authorized Signature Form) is attached to advance/reimbursement request(s) and Exhibit D (GOB Reimbursement Request) is signed by the applicable parties noted on Exhibit A?	AR Article III Sec 1C(7)	Y	
19	Exhibit B (Request for Advance Payment) is properly completed and supported with invoices, receipts, canceled check payment, or other supporting documents?	AR Article III Sec 1C(8)c	Y	
20	Advance(s) received is maintained in a separate bank account, as noted on Exhibit K (Bank Account Disclosure Form)?	AR Article III Sec 1C(8)c; GA Sec 8	Y	

Legend:  
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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 5 - Sunrise Community, Inc.**

	<b>5A - Administration of Grant by County Department (OMB/CUA)</b>	<b>References</b>	<b>Disposition</b>	<b>Comments (if applicable)</b>
21	Interest earned on advance(s) is noted on Exhibit C (Report of Interest Earned on Advance) and is deducted from payment(s) to grantee?	AR Article III Sec 1C(8)c	Y	
22	Reimbursement request(s) include copies of applicable exhibits (Exhibits D thru H) and is properly supported with invoices, receipts, canceled check payment, or other supporting documents?	AR Article III Sec 1C(10)	Y	
23	Project cost incurred between the grant agreement date and the project completion date?	AR Article III Sec 1C(2)	EN	Approximately \$78,000 of pre-agreement expenses were reimbursed to Sunrise. A July 30, 2008, letter requested a 25% advance due to the need for grant cash flow for construction expenses incurred prior to the grant execution date on September 9, 2008
24	If not, was a pre-agreement expense letter sent to the County within 30 days of grant agreement date?	AR Article III Sec 1B(3)	Y	
25	Pre-agreement expense(s) are part of fund allocation and occurred within one year to the first day of the application submission period (July 2006)?	AR Article III Sec 1B(1)-(2)	Y	
26	Reimbursement(s) do not include salary for in-house grantee staff and is listed on Exhibit F (Grantee Direct Labor Cost Report)?	AR Article III Sec 1E(2)c	Y	
27	In-house/grantee staff salary rate agreed to recipient's prevailing wage; hours worked on project is properly supported and amounts are not excessive.	AR Article III Sec 1E(2)c	N/A	
28	Consultant(s) paid from grant funds?	AR Article III Sec 1E(2)d	Y	
29	Consultant(s) is grantee own employee?	AR Article III Sec 1E(2)d	N/A	
30	Reimbursement(s) includes charges for fixtures, furniture & equipment?	AR Article III Sec 1C(11)	N/A	
31	Fixtures, furniture & equipment was approved in grant agreement prior to acquisition and Exhibit G (Fixtures, Furniture & Equipment), listing items, is provided for review?	AR Article III Sec 1C(11)	N/A	
32	Reimbursement(s) includes ineligible costs such as grant cost, ceremonial cost, publicity expenses, bonus payments, charges in excess of lowest responsive and responsible bid, deficit and overdraft charges, interest expenses, charges incurred contrary to grantee's policies and practices, litigation or judgment charges, costs, services or material under another program, costs for discounts not taken?	AR Article III Sec 1E(4)(a)-(l)	N/A	
33	If yes, grantee provided the County with written notice and corrected ineligible charges and/or reimbursed the County?	GA Sec 15	N/A	
34	Retainage of 5% withheld from reimbursements for total grant funds in excess of \$100,000?	AR Article III Sec 1B(12)	Y	
35	Project soft cost equal or less than 17% of fund allocation amount?	AR Article III Sec 1C(3)	Y	
36	Approved payment(s) agreed to CIIS (Capital Improvement Information Systems) and FAMIS payment system?		Y	
37	Reimbursement(s) are submitted timely (at least quarterly)?	AR Article III Sec 1C(9)	Y	
38	If not, grantee provided written explanation to County on why reimbursements are not submitted and/or when they will be submitted?	AR Article III Sec 1C(9)	N/A	
39	Did grantee comply with notice for late submittal of reimbursements to the County?	AR Article III Sec 1C(9)	N/A	

Legend:

- 1) Reference Codes: AR = Administrative Rules; GA = Grant Agreement; OP = Other Generally Accepted Practice  
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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 5 - Sunrise Community, Inc.**

	5A - Administration of Grant by County Department (OMB/CUA)	References	Disposition	Comments (if applicable)
40	Did County find the grantee to be in non-compliance with notice of late reimbursement submittal(s) and was a reduction or forfeiture of payment made against the grantee?	AR Article III Sec 1C(9)	N/A	
Project Close-Out:				
41	Project renovation completed?	AR Article III Sec 4A	Y	
42	Project closed?	AR Article III Sec 4A	Y	
43	If project is closed, certification of occupancy/certificate of completion provided to the County?	AR Article III Sec 4A	Y	
44	County project manager inspected project site prior to release of final payment?	AR Article III Sec 2(l)	Y	
45	Exhibit H (Project Completion Certificate) submitted with final reimbursement request for release of remaining retainage?	AR Article III Sec 1C(12)	Y	
46	Grantee submitted all final documentation and final reimbursement within 45 days of grant expiration or termination of funding allocation?	AR Article III Sec 4A	Y	
47	County deducted project signage fee from reimbursement(s)?	Article III Sec 1D(4)	Y	
48	County released retainage to grantee with final payment?	AR Article III Sec 1C(12)	Y	
49	Unexpended grant funds remains after project completion?	AR Article III Sec 1F	N/A	
50	Grantee requested use of unexpended grant funds from County?	AR Article III Sec 1F	N/A	
51	County approved use of unexpended grant funds and were amounts within 15% of the project's total budget?	AR Article III Sec 1F	N/A	
52	Unexpended grant funds used as approved by the County?	AR Article III Sec 1F	N/A	

Legend:  
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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 5 - Sunrise Community, Inc.**

5B - Grantee Compliance with Requirements		References	Disposition	Comments
<b>General site visit items:</b>				
1	Property/site available for inspection?	GA Section 7	Y	
2	Records made available for review?	GA Sections 9 & 14	Y	
3	Obtained access to all records requested for review? (reference Project Status Summary Section C)	GA Section 9	ER	Note that retention of all financial and programmatic records exceeded the required 3 years after the submittal of the final expenditure report (6/16/09). Adm. Rule Section 2(D). Did not locate an annual independent audit of the grant funds or the Fund Summary Status Report, Exhibit J, for the term of the agreement for 1 year.
4	Public record search shows no outstanding liens?	OP	Y	
<b>Procurement and selection process:</b>				
5	Written procurement policy?	AR Art III Section 1 (C)(4)	Y	
6	Followed the written procurement policy for this project?	AR Art III Section 2 (E)	Y	
7	Procurement policy followed is adequate according to County requirements?	AR Art III Section 1 (C)(4)	Y	
8	Bid documents available for review?	AR Art III Section 2 € & GA Section 9	Y	
9	At least 3 bids received?	OP	Y	
10	Documents showing analysis of bids available for review?	OP	Y	
11	Selected the lowest bid?	AR Article III Section 1 (E) 4 (e)	Y	
12	If not, documented criteria used to select winning bid?	OP	N/A	
13	Documentation of proposals?	AR Article III Section 1 (E) 4 (e)	Y	
14	Documents showing analysis of proposals available for review?	OP	Y	
<b>Contractor(s) items:</b>				
15	Used a general contractor?	AR Article III Section 1 (E) (1) & Article III Section 1 (A) 2 (h) & Article III Section 1 (C) (14) & GA Section 12	Y	
16	Used contractors on a job by job basis?	AR Article III Section 1 (E) (1) & Article III Section 1 (C) (14) & GA Section 12	N/A	
17	General contractor used sub-contractors?	AR Article III Section 1 (E) (1) & Article III Section 1 (C) (14) & GA Section 12	Y	
18	Agreement with contractor(s) available for review?	GA Sections 9 and 14, Article III Section 1 (E) (1)	Y	
19	Agreement with contractor(s) describe work to be performed that matches listing on Exhibit 1 (Project Budget and Description)?	GA Witnesseth Section & Section 6	Y	

Legend:  
1) Reference Codes: AR = Administrative Rules; GA = Grant Agreement; OP = Other Generally Accepted Practice  
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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 5 - Sunrise Community, Inc.**

	5B - Grantee Compliance with Requirements	References	Disposition	Comments
20	Agreement with sub-contractor(s) available for review?	GA Sections 9 and 14, Article III Section 1 (E) (1)	EN	Sunrise did not maintain sub-contractor agreements and invoices.
21	Agreement with sub-contractor(s) describe work to be performed that matches listing on Exhibit 1 (Project Description and Budget)?	GA Witnesseth Section & section 6	EN	
22	Contractor(s) invoices available for review?	GA Sections 9 and 14	Y	
23	Sub-contractor(s) invoices available for review?	GA Sections 9 and 14	EN	Sunrise did not maintain sub-contractor agreements and invoices.
24	Contractor(s) licensed and bonded?	AR Article III Section 1 (E) (1)	Y	
25	Used in-house/grantee staff for project administration?	AR Definitions - Soft Costs, not specific to in-house & Article III Section 1 (E) (2) (C)	N/A	
26	Warranty documentation for work performed with grant funds available for review?	GA Sections 9 and 14, not specifically addressing warranty	Y	
Accounting and banking:				
27	Written accounting/authorization policy?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
28	Followed the written accounting/authorization policy for this project?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
29	Accounting/authorization policy followed is adequate according to generally accepted standards?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
30	Maintains (uses) an accounting system?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
31	Most recent audited financial statements provided for review?	AR Article III Section 2 (A)	ER	Did not locate an annual independent audit of the grant funds and the Fund Summary Status Report, Exhibit J.
32	Grant funds kept in a segregated bank account disclosed via Exhibit K (Bank Account Disclosure Form)?	GA Section 8	Y	
33	Bank records available for review?	GA Section 8	Y	
34	Records supporting staff time spent and rate available for review?	GA Sections 9 and 14, & AR Article III Section 1 (E) (2) (C)	N/A	
35	Pre-agreement expenses reimbursed with grant funds?	AR Article III Section 1 (B) & Definitions	Y	
36	Pre-agreement expenses incurred within 1 year prior to the 1st day of the application submission period (October 6, 2006)?	AR Article III Section 1 (B) (2) & Definitions	Y	
37	Pre-agreement expense letter submitted within 30 days of execution of grant agreement?	AR Article III Section 1 (B) (3) & Definitions	Y	
38	Grant funds expended as listed on Exhibit 1 (Project Budget and Description)?	GA Witnesseth Section & Section 6	Y	
39	Spent all grant funds?	GA Section 5	Y	

Legend:  
1) Reference Codes: AR = Administrative Rules; GA = Grant Agreement; OP = Other Generally Accepted Practice  
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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 5 - Sunrise Community, Inc.**

	5B - Grantee Compliance with Requirements	References	Disposition	Comments
40	Proof of expenditure of grant funds via cancelled checks and invoices?	GA Sections 9 and 14 & AR Article III Section 1 (C) 10	Y	
41	Spent all match funds listed on Exhibit 1 (Project Budget and Description)?	GA Sections 2 & 5 & Article III Section 2 (A)	Y	
42	Match funds source is as listed on Exhibit 1 (Project Budget and Description)?	AR Article III Section 2 (A) & AR Match definition & Article II Section 2 (3) & GA Section 2	ER	Sunrise used operating funds instead of the sources detailed on Exhibit 1 (bank financing, foundation support, and individual support)
Project progress and completion:				
43	Grant agreement amended?	GA Sections 5 and 19	N/A	
44	Project construction completed by original grant deadline?	GA Section 5	Y	
45	Project construction completed by grant agreement amendment deadline?	GA Section 5	N/A	
46	Reimbursement requests submitted at least quarterly?	AR Article III Section 1 (C) 9	Y	
47	Written justification indicating the reason for the delay and expected submission date by the quarterly deadline?	AR Article III Section 1 (C) 9	N/A	
48	Project did <b>not</b> utilize change orders?	GA Section 9	EN	Contractor AIA form shows \$46,379 of net change orders as of last reimbursement request. These change orders increased the overall cost of the project.
49	Total project costs did <b>not</b> increase from amount originally listed on Exhibit 1 (Project Budget and Description)?	GA Section 9	EN	
50	Total project costs did <b>not</b> increase \$50,000 or more?	GA Section 9	Y	
51	Releases of lien(s) as project payments were made?	GA Sections 9 & 14	Y	
52	Final releases of lien(s) obtained?	GA Sections 9 & 14	Y	
53	Certificate of occupancy obtained?	OP need to find resource/reference	Y	
54	Project completion certificate (Exhibit H) completed and approved by County?	AR Article III Section 1 (C) 12	Y	
55	Submitted final support documentation to close-out project and have retainage released?	AR Article III Section 1 (C) 12/Section 4 & GA Sections 9 and 14	Y	
56	Retainage released to grantee?	AR Article III Section 1 (C) 12 & GA Section 2, does not specifically speak to retainage	Y	

Legend:  
1) Reference Codes: AR = Administrative Rules; GA = Grant Agreement; OP = Other Generally Accepted Practice  
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**Miami-Dade County**  
**Office of the Inspector General**



**Schedule 6**

**Gold Coast Railroad Museum, Inc.**

**A – Administration of Grant by Miami-Dade County**

**B – Grantee Compliance with Requirements**

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**Audit of the Building Better Communities General Obligation Bonds Program  
Not-for-Profit Community Organization Capital Fund – Project 223 – OIG Report No. 2**

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**IG11-54-2A**

**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 6 - Gold Coast Rail Road Museum, Inc.**

	<b>6A - Administration of Grant by County Department (OMB/CUA)</b>	<b>References - Criteria &amp; Matrix</b>	<b>Disposition</b>	<b>Comments (if applicable)</b>
<b>General Items:</b>				
1	Grant funds used per agreed purpose on Exhibit 1?	GA Sec 3	ER	Tram shelter expense in the amount of \$8,707.67 not incurred until after grant expired and not listed on Exhibit 1. Written notice of tram shelter not provided to County until after its purchase per documentation located.
2	If not, grantee obtained, in writing, County's approval for changes in the use of funds?	GA Sec 3	ER	
3	Project's budget did not change?	AR Article III Sec 1F; GA Sec 4	ER	
4	County approved budget changes applicable to grant funds?	AR Article III Sec 1F(3)(a)-(c); GA Sec 4	ER	Written notice of tram shelter not provided to County until after its purchase per documentation located.
5	Actual project cost did not exceed approved budget?	AR Article III Sec 1G	Y	
6	Grantee provided justification for cost overrun to County, identified available funding to complete project and requested County approval for change in project scope?	AR Article III Sec 1G	N/A	
7	Grant funds expended or committed on or before grant expenditure deadline date?	GA Sec 5	EN	Grant agreement expired in March 2011, but project did not close-out until March 2013
8	If not, was grant agreement expenditure deadline date extended?	GA Sec 5	EN	
9	Additional County grants received as noted on Exhibit 1?	GA Sec 2	N/A	
10	Additional County grants used as agreed to on Exhibit 1?	GA Sec 2	N/A	
11	Grantee provided monthly/annual reports (Exhibit E) to County?	AR Article III Sec 1B(16); GA Sec 6	Y	
12	Grantee provided annual independent audit of GOB funds along with Exhibit J (Fund Summary Status Report) to County?	AR Article III Sec 2A; GA Sec 6	ER	Did not have prepared an annual independent audit of the grant funds or the annual Fund Summary Status Report, Exhibit J, for the term of the agreement for 2 years.
13	County project manager monitored the project and performed site visits?	AR Article III Sec 2(I); GA Sec 7	Y	
14	Grantee complied with restrictive covenant, if applicable.		N/A	
15	Renovated facility owned or leased by recipient for at least 25 years.	AR Article III Sec 2C; GA Sec 21	Y	
<b>Payment process:</b>				
16	Advance(s) requested by grantee?	AR Article III Sec 1C(8)a	Y	
17	Advance(s) equal or less than 25% of total funding allocation of project?	AR Article III Sec 1C(8)a	Y	
18	Exhibit A (Authorized Signature Form) is attached to advance/reimbursement request(s) and Exhibit D (GOB Reimbursement Request) is signed by the applicable parties noted on Exhibit A?	AR Article III Sec 1C(7)	ER	The approver's signature on Exhibit D is not listed on Exhibit A located in the County and Gold Coast files. Subsequently, a revised copy was executed and provided to OIG on 11/14/12.
19	Exhibit B (Request for Advance Payment) is properly completed and supported with invoices, receipts, canceled check payment, or other supporting documents?	AR Article III Sec 1C(8)c	EN	Advance request for \$122,000 was signed by CUA Director, Michael Spring, instead of grantee.
20	Advance(s) received is maintained in a separate bank account, as noted on Exhibit K (Bank Account Disclosure Form)?	AR Article III Sec 1C(8)c; GA Sec 8	Y	

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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 6 - Gold Coast Rail Road Museum, Inc.**

	<b>6A - Administration of Grant by County Department (OMB/CUA)</b>	<b>References - Criteria &amp; Matrix</b>	<b>Disposition</b>	<b>Comments (if applicable)</b>
21	Interest earned on advance(s) is noted on Exhibit C (Report of Interest Earned on Advance) and is deducted from payment(s) to grantee?	AR Article III Sec 1C(8)c	Y	
22	Reimbursement request(s) include copies of applicable exhibits (Exhibits D thru H) and is properly supported with invoices, receipts, canceled check payment, or other supporting documents?	AR Article III Sec 1C(10)	Y	
23	Project cost incurred between the grant agreement date and the project completion date?	AR Article III Sec 1C(2)	Y	
24	If not, was a pre-agreement expense letter sent to the County within 30 days of grant agreement date?	AR Article III Sec 1B(3)	N/A	
25	Pre-agreement expense(s) are part of fund allocation and occurred within one year to the first day of the application submission period (July 2006)?	AR Article III Sec 1B(1)-(2)	N/A	
26	Reimbursement(s) do not include salary for in-house grantee staff and is listed on Exhibit F (Grantee Direct Labor Cost Report)?	AR Article III Sec 1E(2)c	Y	
27	In-house/grantee staff salary rate agreed to recipient's prevailing wage; hours worked on project is properly supported and amounts are not excessive.	AR Article III Sec 1E(2)c	N/A	
28	Consultant(s) paid from grant funds?	AR Article III Sec 1E(2)d	N/A	
29	Consultant(s) is grantee own employee?	AR Article III Sec 1E(2)d	N/A	
30	Reimbursement(s) includes charges for fixtures, furniture & equipment?	AR Article III Sec 1C(11)	Y	
31	Fixtures, furniture & equipment was approved in grant agreement prior to acquisition and Exhibit G (Fixtures, Furniture & Equipment), listing items, is provided for review?	AR Article III Sec 1C(11)	Y	
32	Reimbursement(s) includes ineligible costs such as grant cost, ceremonial cost, publicity expenses, bonus payments, charges in excess of lowest responsive and responsible bid, deficit and overdraft charges, interest expenses, charges incurred contrary to grantee's policies and practices, litigation or judgment charges, costs, services or material under another program, costs for discounts not taken?	AR Article III Sec 1E(4)(a)-(l)	N/A	
33	If yes, grantee provided the County with written notice and corrected ineligible charges and/or reimbursed the County?	GA Sec 15	N/A	
34	Retainage of 5% withheld from reimbursements for total grant funds in excess of \$100,000?	AR Article III Sec 1B(12)	Y	
35	Project soft cost equal or less than 17% of fund allocation amount?	AR Article III Sec 1C(3)	Y	
36	Approved payment(s) agreed to CIIS (Capital Improvement Information Systems) and FAMIS payment system?		Y	

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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 6 - Gold Coast Rail Road Museum, Inc.**

	<b>6A - Administration of Grant by County Department (OMB/CUA)</b>	<b>References - Criteria &amp; Matrix</b>	<b>Disposition</b>	<b>Comments (if applicable)</b>
37	Reimbursement(s) are submitted timely (at least quarterly)?	AR Article III Sec 1C(9)	ER	No written notification located for delays in submitting reimbursement request various times over the agreement term. From July 2009 through December 2009; February 2010 through September 2010; November 2010 through April 2011; and June 2011 through December 2012.
38	If not, grantee provided written explanation to County on why reimbursements are not submitted and/or when they will be submitted?	AR Article III Sec 1C(9)	ER	
39	Did grantee comply with notice for late submittal of reimbursements to the County?	AR Article III Sec 1C(9)	ER	
40	Did County find the grantee to be in non-compliance with notice of late reimbursement submittal(s) and was a reduction or forfeiture of payment made against the grantee?	AR Article III Sec 1C(9)	ER	
<b>Project Close-Out:</b>				
41	Project renovation completed?	AR Article III Sec 4A	Y	
42	Project closed?	AR Article III Sec 4A	Y	
43	If project is closed, certification of occupancy/certificate of completion provided to the County?	AR Article III Sec 4A	EN	On 03/08/13, received project completion certificate. No certificate of occupancy provided due to nature of the project work, however the County obtained a verbal explanation from the individual who performed inspections of the track work.
44	County project manager inspected project site prior to release of final payment?	AR Article III Sec 2(l)	Y	
45	Exhibit H (Project Completion Certificate) submitted with final reimbursement request for release of remaining retainage?	AR Article III Sec 1C(12)	Y	
46	Grantee submitted all final documentation and final reimbursement within 45 days of grant expiration or termination of funding allocation?	AR Article III Sec 4A	ER	Submitted final documentation past the 45 day deadline stated in the Administrative Rules. Grant agreement funding allocation expired in March 2011, but the final documentation was not submitted until February 2013.
47	County deducted project signage fee from reimbursement(s)?	Article III Sec 1D(4)	EN	Did not locate signage fee deduction in FAMIS.
48	County released retainage to grantee with final payment?	AR Article III Sec 1C(12)	EN	Work fully completed for \$21,844 (not including interest income) less than the grant amount (\$467,288 vs. \$489,132). There was a partial release of retainage (\$5,671 out of \$17,874) since Gold Coast did not incur enough expenses to be applied against the remaining balance.
49	Unexpended grant funds remains after project completion?	AR Article III Sec 1F	Y	
50	Grantee requested use of unexpended grant funds from County?	AR Article III Sec 1F	Y	
51	County approved use of unexpended grant funds and were amounts within 15% of the project's total budget?	AR Article III Sec 1F	EN	Gold Coast requested use of the remaining funds for maintenance of the rail tracks and ties. The County rejected Gold Coast's request.
52	Unexpended grant funds used as approved by the County?	AR Article III Sec 1F	N/A	

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**Office of the Inspector General**  
**BBC GOB NFP Community Organization Capital Fund – Project 223**  
**Schedule 6 - Gold Coast Rail Road Museum, Inc.**

	6B - Grantee Compliance with Requirements	References	Disposition	Comments
<b>General site visit items:</b>				
1	Property/site available for inspection?	GA Section 7	Y	
2	Records made available for review?	GA Sections 9 & 14	Y	
3	Obtained access to all records requested for review? (reference Project Status Summary Section C)	GA Section 9	ER	Did not locate bid documents, audited financial statement, an annual independent audit of the grant funds, and the Fund Summary Status Report, Exhibit J, for the term of the agreement for 2 years.
4	Public record search shows no outstanding liens?	OP	Y	
<b>Procurement and selection process:</b>				
5	Written procurement policy?	AR Art III Section 1 (C)(4)	EN	No written procurement procedure maintained.
6	Followed the written procurement policy for this project?	AR Art III Section 2 (E)	EN	
7	Procurement policy followed is adequate according to County requirements?	AR Art III Section 1 (C)(4)	EN	
8	Bid documents available for review?	AR Art III Section 2 € & GA Section 9	EN	No bid documents provided. Explained the uniqueness of the track work to be performed and the use of procurement work performed by Metrozoo for the tram.
9	At least 3 bids received?	OP	EN	
10	Documents showing analysis of bids available for review?	OP	EN	
11	Selected the lowest bid?	AR Article III Section 1 (E) 4 (e)	EN	
12	If not, documented criteria used to select winning bid?	OP	EN	
13	Documentation of proposals?	AR Article III Section 1 (E) 4 (e)	Y	
14	Documents showing analysis of proposals available for review?	OP	EN	No documentation provided showing analysis of proposals - due to the nature of work and pricing amounts reviewed, it was determined that no further action needed to be taken.
<b>Contractor(s) items:</b>				
15	Used a general contractor?	AR Article III Section 1 (E) (1) & Article III Section 1 (A) 2 (h) & Article III Section 1 (C) (14) & GA Section 12	N/A	
16	Used contractors on a job by job basis?	AR Article III Section 1 (E) (1) & Article III Section 1 (C) (14) & GA Section 12	Y	
17	General contractor used sub-contractors?	AR Article III Section 1 (E) (1) & Article III Section 1 (C) (14) & GA Section 12	N/A	
18	Agreement with contractor(s) available for review?	GA Sections 9 and 14, Article III Section 1 (E) (1)	Y	
19	Agreement with contractor(s) describe work to be performed that matches listing on Exhibit 1 (Project Budget and Description)?	GA Witnesseth Section & Section 6	Y	

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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 6 - Gold Coast Rail Road Museum, Inc.**

	<b>6B - Grantee Compliance with Requirements</b>	<b>References</b>	<b>Disposition</b>	<b>Comments</b>
20	Agreement with sub-contractor(s) available for review?	GA Sections 9 and 14, Article III Section 1 (E) (1)	N/A	
21	Agreement with sub-contractor(s) describe work to be performed that matches listing on Exhibit 1 (Project Description and Budget)?	GA Witnesseth Section & section 6	N/A	
22	Contractor(s) invoices available for review?	GA Sections 9 and 14	Y	
23	Sub-contractor(s) invoices available for review?	GA Sections 9 and 14	N/A	
24	Contractor(s) licensed and bonded?	AR Article III Section 1 (E) (1)	Y	
25	Used in-house/grantee staff for project administration?	AR Definitions - Soft Costs, not specific to in-house & Article III Section 1 (E) (2) (C)	N/A	
26	Warranty documentation for work performed with grant funds available for review?	GA Sections 9 and 14, not specifically addressing warranty	Y	
<b>Accounting and banking:</b>				
27	Written accounting/authorization policy?	AR Article III Section 1 (C)(15) & GA Section 9	EN	Did not maintain written accounting procedures.
28	Followed the written accounting/authorization policy for this project?	AR Article III Section 1 (C)(15) & GA Section 9	EN	
29	Accounting/authorization policy followed is adequate according to generally accepted standards?	AR Article III Section 1 (C)(15) & GA Section 9	Y	
30	Maintains (uses) an accounting system?	AR Article III Section 1 (C)(15) & GA Section 9	EN	Use a CPA to compile accounting records.
31	Most recent audited financial statements provided for review?	AR Article III Section 2 (A)	ER	Did not locate audited financial statement, an annual independent audit of the grant funds, and the Fund Summary Status Report, Exhibit J, for the term of the agreement for 2 years.
32	Grant funds kept in a segregated bank account disclosed via Exhibit K (Bank Acct. Disclosure Form)?	GA Section 8	Y	
33	Bank records available for review?	GA Section 8	Y	
34	Records supporting staff time spent and rate available for review?	GA Sections 9 and 14, & AR Article III Section 1 (E) (2) (C)	N/A	
35	Pre-agreement expenses reimbursed with grant funds?	AR Article III Section 1 (B) & Definitions	N/A	
36	Pre-agreement expenses incurred within 1 year prior to the 1st day of the application submission period (October 6, 2006)?	AR Article III Section 1 (B) (2) & Definitions	N/A	
37	Pre-agreement expense letter submitted within 30 days of execution of grant agreement?	AR Article III Section 1 (B) (3) & Definitions	N/A	
38	Grant funds expended as listed on Exhibit 1 (Project Budget and Description)?	GA Witnesseth Section & Section 6	ER	Tram shelter expense in the amount of \$8,707.67 not incurred until after grant expired and not listed on Exhibit 1.

Legend:  
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**Office of the Inspector General  
BBC GOB NFP Community Organization Capital Fund – Project 223  
Schedule 6 - Gold Coast Rail Road Museum, Inc.**

	6B - Grantee Compliance with Requirements	References	Disposition	Comments
39	Spent all grant funds?	GA Section 5	EN	Project closed with \$21,844 of grant funds remaining. Funds will be recaptured by the County.
40	Proof of expenditure of grant funds via cancelled checks and invoices?	GA Sections 9 and 14 & AR Article III Section 1 (C) 10	Y	
41	Spent all match funds listed on Exhibit 1 (Project Budget and Description)?	GA Sections 2 & 5 & Article III Section 2 (A)	ER	County did not require Gold Coast to provide supporting documentation confirming the use matching funds, no allocation was made on the reimbursement requests between GOB and other funds.
42	Match funds source is as listed on Exhibit 1 (Project Budget and Description)?	AR Article III Section 2 (A) & AR Match definition & Article II Section 2 (3) & GA Section 2	ER	
Project progress and completion:				
43	Grant agreement amended?	GA Sections 5 and 19	N/A	
44	Project construction completed by original grant deadline?	GA Section 5	ER	Tram shelter expense incurred after grant expired.
45	Project construction completed by grant agreement amendment deadline?	GA Section 5	N/A	
46	Reimbursement requests submitted at least quarterly?	AR Article III Section 1 (C) 9	ER	No written notification located for delays in submitting reimbursement request various times over the agreement term. From July 2009 through December 2009; February 2010 through September 2010; November 2010 through April 2011; and June 2011 through December 2012.
47	Written justification indicating the reason for the delay and expected submission date by the quarterly deadline?	AR Article III Section 1 (C) 9	ER	
48	Project did <b>not</b> utilize change orders?	GA Section 9	Y	
49	Total project costs did <b>not</b> increase from amount originally listed on Exhibit 1 (Project Budget and Description)?	GA Section 9	Y	
50	Total project costs did <b>not</b> increase \$50,000 or more?	GA Section 9	Y	
51	Releases of lien(s) as project payments were made?	GA Sections 9 & 14	Y	
52	Final releases of lien(s) obtained?	GA Sections 9 & 14	Y	
53	Certificate of occupancy obtained?	OP need to find resource/reference	N/A	
54	Project completion certificate (Exhibit H) completed and approved by County?	AR Article III Section 1 (C) 12	ER	Submitted final documentation past the 45 day deadline stated in the Administrative Rules. Grant agreement expenditure deadline expired in March 2011, but project completion documents were not submitted until February 2013.
55	Submitted final support documentation to close-out project and have retainage released?	AR Article III Section 1 (C) 12/Section 4 & GA Sections 9 and 14	Y	
56	Retainage released to grantee?	AR Article III Section 1 (C) 12 & GA Section 2, does not specifically speak to retainage	Y	

Legend:  
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