



U.S. Department of Agriculture
Office of Inspector General
Southeast Region
Audit Report

RD OVERSIGHT OF
THE SOUTHWEST GEORGIA
UNITED EMPOWERMENT ZONE
CORDELE, GEORGIA



Audit Report No.
04099-2-AT
NOVEMBER 2001



UNITED STATES DEPARTMENT OF AGRICULTURE

OFFICE OF INSPECTOR GENERAL
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DATE: November 2, 2001

REPLY TO
ATTN OF: 04099-2-At

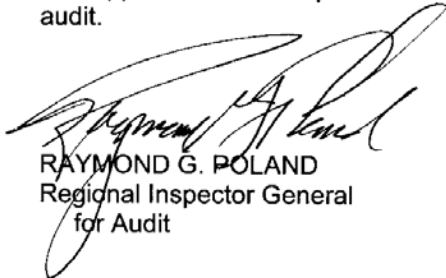
SUBJECT: Rural Development Oversight Of The Southwest Georgia United
Empowerment Zone, Cordele, Georgia

TO: F. Stone Workman
State Director
USDA - Rural Development
335 East Hancock Avenue, Suite 300
Athens, Georgia 30601-2768

This report presents the results of the subject audit. Your response dated September 27, 2001, to the draft report is included as exhibit B, along with excerpts and the Office of Inspector General's (OIG) position incorporated into the relevant sections of the report. Management decisions have not been reached on Recommendation Nos. 5, 6 and 7. Management decisions can be reached on these recommendations once you take action outlined in the report sections, OIG Position.

In accordance with Departmental Regulation 1720-1, please furnish a reply within 60 days describing the action taken or planned, and the timeframes for implementation of the remaining recommendations. Please note that the regulation requires a management decision to be reached on all recommendations within a maximum of 6 months from report issuance.

We appreciate the cooperation and assistance provided to the OIG staff during the audit.



RAYMOND G. POLAND
Regional Inspector General
for Audit

EXECUTIVE SUMMARY

RD OVERSIGHT OF THE SOUTHWEST GEORGIA UNITED EMPOWERMENT ZONE CORDELE, GEORGIA

AUDIT REPORT NO. 04099-2-AT

RESULTS IN BRIEF

This report represents the results of our survey of Rural Development's (RD) Georgia State office oversight of Southwest Georgia

United Empowerment Zone (SWGUEZ)¹ located in Cordele, Georgia. The SWGUEZ consists of six census tracts located in Crisp and Dooly Counties, Georgia.

Our objectives were to assess (1) RD's oversight and monitoring of Rural Empowerment Zone and Enterprise Communities (EZ/EC) in Georgia, (2) whether benchmark goals were met, and (3) whether Federal funds were expended in accordance with Federal regulations and SWGUEZ's strategic plan.

RD's oversight of EZ/EC needs improvement to evaluate SWGUEZ's progress in implementing its strategic plan. Specifically, RD needs to conduct periodic on-site compliance reviews of EZ/EC projects. RD had not established a performance review program for oversight and monitoring of EZ/EC's. As a result, RD has no assurance that SWGUEZ's strategic plan is being implemented effectively and program funds are being expended for intended purposes.

In addition, the SWGUEZ did not adequately monitor the progress of EZ/EC projects. SWGUEZ's monitoring plan did not provide for evaluation of program performance. For example, our review of one organization (LEARNetwork) that received \$931,000 (32 percent of Round I SSBG funds) disclosed significant improvements were needed in administration and delivery of its programs. The SWGUEZ monitoring visit of the LEARNetwork performed a month earlier disclosed that it was meeting its program goals satisfactorily. As a result, the SWGUEZ cannot assure the public that project objectives and goals are being met.

¹ Crisp and Dooly Counties (CDC), Georgia were designated as an enterprise community under Round I EZ/EC funding. The Crisp/Dooly Partnership, Inc. (CDP) was formed and designated as the lead entity for the CDC EC. The CDP was renamed SWGUEZ, along with its 1998 designation to EZ status. Throughout this report we will refer to SWGUEZ as representing both the CDP and SWGUEZ.

The Gateway Center project (SSBG funded) consistently did not provide requisite 75 percent minimum level of benefits to residents within designated EZ/EC boundaries. A Gateway Center official expressed that their organization has no control over who their clients are and where they reside. Although the SWGUEZ board members were aware that the Gateway Center did not meet program requirements, they supported the project because they believed the services were needed in the community. As a result, \$76,250 in SSBG funds were used for a project that did not meet EZ/EC program requirements. In May 2000, the SWGUEZ awarded another grant to the Gateway Center totaling \$60,026 for continued funding of the project.

KEY RECOMMENDATIONS

We recommend that RD develop a formal plan for conducting periodic on-site compliance reviews of SWGUEZ. The plan should include steps to evaluate EZ/EC program compliance by benchmark projects. In addition, RD should require SWGUEZ to include an evaluation of program performance (delivery and accomplishments) in its plan for monitoring reviews of EZ/EC projects. We also recommend that RD should require the SWGUEZ to recover the \$76,250 in grant funds paid to the Gateway Center due to noncompliance with contract provisions and to terminate the May 2001 contract with the Gateway Center totaling \$60,026.

AGENCY RESPONSE

In its September 27, 2001, response to the draft report, RD concurred with four of the report's seven recommendations. RD disagrees with our recommendation to require SWGUEZ to recover grant funds paid to the Gateway Center and to terminate the May 2001 contract.

We incorporated excerpts from RD's response to our recommendations into the body of the report, along with our positions and action necessary to achieve management decision on the three remaining recommendations. RD's full response to our draft report, excluding SWGUEZ's Monitoring Instrument form, is included as exhibit B in this report.

OIG POSITION

We agree with RD's response for four of the seven recommendations. Based on RD's response, we achieved management decision on the four recommendations. We will continue to work with RD to achieve management decision for the three remaining recommendations.

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INTRODUCTION

BACKGROUND

Congress established the Empowerment Zone and Enterprise Community (EZ/EC) program as part of the Omnibus Budget Reconciliation Act of 1993 (Act), Public Law 103-66. The purpose of the program was to create jobs and opportunities as part of a Federal, State, local, and private-sector partnership. Communities that wanted to participate had to meet specific criteria for poverty rates, geographic size and population, and prepare a strategic plan for implementing the program. Under the Act, the Secretary of Agriculture designated three rural EZ's and 30 EC's on the basis of their strategic plans. Each EZ received \$40 million and each EC received \$2,947,368 million (Round I). Under a second round (Round II), five rural EZ's and 20 EC's were designated to receive funding from the U.S. Department of Agriculture's (USDA) fiscal year (FY) 2000 appropriation. Each EZ may receive a total of \$20 million (\$2 million per year) and EC's \$2.5 million (\$250,000 per year).

For Round I funding, the Department of Health and Human Services (HHS), USDA and States play key roles in administering the program. HHS makes Social Services Block Grant (SSBG) to States, and the designated state agency approves and obligates the grant funds to EZ/EC's for specific benchmark projects. Rural Development (RD) is responsible for managing the programmatic aspects of the Act, providing technical assistance and oversight of the progress in implementing the strategic plan and related benchmarks. The designated EZ/EC's or specified lead entity is responsible for implementing their strategic plan, related program activity, and fiscal management of the allocated funds.

The Federal assistance provided to the EZ/EC's must be spent in accordance with their strategic plans, as approved by the RD State Director. These plans must be developed in accordance with four key principles that will be utilized to evaluate the plan and assess the propriety of the use of EZ/EC funds. The key principles are (1) economic opportunity, including job creation within the community and expansion, and training for jobs that offer upward mobility, (2) sustainable community development, (3) community based partnerships, and (4) strategic vision for change. In addition, the strategic plans outline how the communities would achieve their goals, including ensuring the active participation of members of the community, the local private and nonprofit entities, and the Federal, State, and local governments.

Each EZ/EC develops its own performance benchmarks to ensure adherence to and measure the results of each activity in its EZ/EC strategic plan. Under this initiative, EZ/EC specific benchmarks measure results of activities detailed in the EZ/EC strategic plan (i.e., number of houses repaired or people completing a training program). These benchmarks provide guidance for planning, distributing funds, fulfilling commitments, and measuring success. The benchmarks are documented in an agreement between EZ/EC and USDA to form the basis for status reports and evaluations. Additionally, the benchmarks form the basis for the continuing partnership between the Federal government and the EZ/EC, identifying priority projects that may need additional resources; regulatory relief; or technical assistance.

The RD State Director is responsible for (1) oversight, monitoring, and evaluating the EZ/EC's progress in implementing their strategic plans and benchmarks, and (2) providing the entities with technical assistance in the achievement of their goals. Additionally, the Secretary of Agriculture may revoke the designation of a rural area if the EZ/EC has modified the boundaries of the area, failed to make satisfactory progress in achieving its benchmarks, or has not complied substantially with its strategic plan.

Upon the Secretary of Agriculture's Round I funding designation of Crisp and Dooly Counties (CDC) as an EC in 1994, the Crisp/Dooly Partnership, Inc. (CDP) was formed and designated as the lead entity for CDC, with the Joint Development Authority (JDA) serving as its fiscal agent. The JDA, whose activities are governed by an 8-member Board of Directors, consisting principally of vice presidents of CDC banks, releases funds to the CDP for implementation of its strategic plan. The CDP's (a non-profit corporation) primary responsibility is the implementation of the EZ/EC's strategic plan and fiscal accountability over SSBG funds. They are involved with the day-to-day administration that accompanies the execution of the strategic plan.

The CDP applied for EZ status under Round II, as authorized by the Taxpayer Relief ACT of 1997. In 1998, the CDP was designated as an EZ under Round II and was renamed Southwest Georgia United Empowerment Zone (SWGUEZ). SWGUEZ assumed the responsibility for administering the EZ (Round II funding) projects, as well as the EC projects (Round I funding initiated by the CDP). Throughout this report, we will refer to SWGUEZ as representing both the CDP and SWGUEZ. At the time of our review, SWGUEZ employed six full-time employees who are accountable to a Board of Directors. The Board is currently made up of 34 members (two positions are vacant) and a youth representative. This vast size is maintained on the conviction that the community would have broad representation (includes varied social, economic, and racial backgrounds) and a voice in implementing the plan.

OBJECTIVES

The survey objectives were to assess (1) RD's oversight and monitoring of EZ/EC's in Georgia, (2) whether benchmark goals were met, and (3) whether Federal funds were expended in accordance with regulations and the EZ/EC's strategic plan.

SCOPE

Fieldwork was performed between October 2000, and March 2001, at RD Georgia State office located in Athens, Georgia, RD service center located in Cordele, Georgia, and the SWGUEZ also located in Cordele, Georgia. SWGUEZ was selected because it received the largest amount of funding (Federal and non-Federal sources) between the two EZ/EC's within the State of Georgia.

SWGUEZ (formerly the CDP) was authorized to receive a \$2,947,368 million one-time SSBG over the 10-year life (December 31, 1994, through December 31, 2004) of the Round I designation. SWGUEZ reported that 31 champions (sub-grantees) were approved to administer benchmark projects under the SSBG. As of December 31, 2000, SWGUEZ had drawn down \$1,827,164 of the \$2,947,368 million for use by designated champions and used \$594,299 for administration purposes.

SWGUEZ was authorized to receive \$20 million in conjunction with its EZ designation. Of the \$20 million, a total of \$4 million (\$2 million for 1999 and \$2 million for 2000) had been made available to the SWGUEZ. As of December 31, 2000, SWGUEZ obligated \$559,636 of the \$4 million for use by twelve projects, of which \$231,791 had been drawn down. Also, SWGUEZ drew down \$309,323 of the \$4 million for administrative purposes.

We judgmentally selected for review four benchmark projects administered by three organizations totaling \$1,072,750 in EZ/EC funds awarded. Two of the projects, administered by one organization (champion), were selected for review because they had been awarded the largest amount of SSBG funds (\$931,500 or 32 percent of total SSBG funds) for Round I funding. One project, administered by another organization, was selected for review because it was located outside of the eligible census tracts. The remaining project was selected because its organization filed a complaint against SWGUEZ. Additionally, we performed a limited review of financial transactions of a fifth project. This project was awarded \$218,000 in SSBG funds.

We also performed a cursory review of the contract terms of 4 projects totaling \$339,751 in SSBG funds, and followed up on 1 project that did not have a contract on file (no draw downs had occurred).

The survey was performed in accordance with generally accepted Government auditing standards (1994 Revision) issued by the Comptroller General of the United States.

To accomplish our audit objectives, we:

METHODOLOGY

- ❖ Reviewed EZ/EC program regulations, and policies and procedures,
- ❖ Reviewed RD program related documents/reports and benchmark management system reports, to include program funding and financial status reports,
- ❖ Reviewed the Memorandum of Agreement (MOA) between USDA RD and SWGUEZ/CDP, SWGUEZ/CDP Articles of Incorporation and by-laws, strategic plans, and audited financial statements,
- ❖ Interviewed RD State office and service center officials, SWGUEZ director, board members, and employees, and selected champions/projects officials, and
- ❖ Reviewed accounting records, bank statements, vendor invoices, employee travel vouchers, grant agreements, and other miscellaneous records of SWGUEZ and selected champions/projects.

FINDINGS AND RECOMMENDATIONS

FINDING NO. 1

RD'S OVERSIGHT OF EZ/EC'S NEEDS IMPROVEMENT

RD's oversight of EZ/EC needs improvement to evaluate SWGUEZ's progress in implementing its strategic plan. Specifically, RD needs to conduct periodic on-site compliance reviews of EZ/EC projects. RD had not established a performance review program for oversight and monitoring of

EZ/EC's. As a result, RD has no assurance that SWGUEZ's strategic plan is being implemented effectively and program funds are being expended for intended purposes.

The Code of Federal Regulations (Title 7, Part 25) Sec. 25.402, states that, USDA will regularly evaluate the progress in implementing the strategic plan in each designated EZ/EC's on the basis of performance reviews to be conducted on site and using other information submitted.

RD State office officials stated that the RD national office has not issued formal guidelines to oversee the EZ/EC program. The officials stated that their oversight of EZ/EC's consist of providing technical assistance on day-to-day activities, attending board meetings, approving draw down requests, approving changes to strategic plans, and maintaining the EZ/EC benchmark management system.

In addition, RD State office officials told us they use the State Internal Review (SIR) plan promulgated by RD Instruction 2006-M for conducting on-site reviews. RD Instruction 2006-M provides for SIR's to be conducted at least once every 5-years.

RD performed one SIR and one follow up review of SWGUEZ's operations since inception of the EZ/EC program in 1994. The following weaknesses were identified during the initial review conducted in January 1999:

- ❖ Policies and criteria (regarding project selection) and allocations of SSBG funding had not been approved and adopted by the community's governing board,
- ❖ SWGUEZ had not clearly defined the roles and responsibilities of the governing board members, and
- ❖ SWGUEZ did not monitor SSBG funds following disbursement.

RD reported that the SWGUEZ had an overall compliance score of 81 percent (100 percent possible, 80 percent is the minimum passing score). Although, RD is continuing to work with the SWGUEZ to resolve these issues, corrective action still has not been completed.

During the RD's August 1999 mid-year review (follow-up SIR) of SWGUEZ, RD reported weaknesses in administrative functions such as paychecks issued before end of the pay period, travel expenses were not computed on a monthly basis, reimbursable mileage were not properly documented, and personal use of company credit cards. Resolution of these issues between RD and SWGUEZ remains incomplete.

Both reviews lacked coverage of EZ/EC benchmark projects. The SIR plan did not include steps that focused on EZ/EC program compliance by benchmark projects. We concluded that RD should develop a formal plan for EZ/EC's, incorporating specific steps tailored for reviewing projects. Our review of two selected projects disclosed minimal progress towards achieving benchmark goals and benefits not accruing to EZ/EC residents (See Finding Nos. 2 and 3).

We concluded that RD's could improve its oversight of EZ/EC through conducting periodic on-site compliance reviews of EZ/EC benchmark projects.

RECOMMENDATION NO. 1

Develop a formal plan for conducting periodic on-site compliance reviews of SWGUEZ. The plan should include steps to evaluate EZ/EC program compliance by benchmark projects.

RD Response

Rural Development's annual plan of work for FY 2002 includes quarterly on-site compliance reviews of SWGUEZ's and Central Savannah River Area (CSRA) EC's projects. RD does have an EZ/EC Specialist on-site, however, due to the reduction in FTE's 70% of specialist's time is spent on program work. Over-site reviews will be conducted by EZ/EC Specialist and the Rural Development Specialist located in the State Office.

Georgia Rural Development schedules EZ/EC State Internal Review (SIR) every 2-years. A review was not scheduled for FY 2001. The SWGUEZ and CSRA EC have a SIR scheduled for May 6-10, and May 20-24, 2002 and for FY 2004.

* * * * *

OIG Position

We accept RD's management decision for this recommendation.

FINDING NO. 2

SWGUEZ DID NOT ADEQUATELY MONITOR EZ/EC FUNDED PROJECTS

The SWGUEZ did not adequately monitor the progress of EZ/EC projects. SWGUEZ's monitoring plan did not provide for evaluation of program performance. For example, our review of one organization (LEARNetwork) that received \$931,000 (32 percent of Round I SSBG funds) disclosed significant improvements were

needed in administration and delivery of its programs. The SWGUEZ monitoring visit of the LEARNetwork performed a month earlier disclosed that it was meeting its program goals satisfactorily. As a result, the SWGUEZ monitoring efforts did not detect that projects were not meeting their objectives and goals.

RD documented its position on reviewing grant recipients in a letter issued to SWGUEZ dated November 20, 2000. The letter stated, "Monitoring of the nonprofits that receive EZ funds is the sole responsibility of the EZ Board. The EZ is accountable to the taxpayers for insuring that nonprofits are properly organized and funds are used as they were intended. RD is available for consultation should a situation arise and you are unclear how to proceed. We are here for technical assistance and oversight, but the decision and responsibility dealing with nonprofits are in the capable hands of the Board."

SWGUEZ officials stated that they do not have formal operating procedures. However, SWGUEZ adopted a document identified as a monitoring instrument (plan) to conduct reviews of EZ/EC projects. The purpose of SWGUEZ's monitoring visit is to ensure that necessary, adequate, and appropriate records of EZ/EC funds are maintained, contractual obligations are being met, and funds are budgeted appropriately. Areas covered during the monitoring visits include program services, conflicts of interest, administrative policies, and financial records. SWGUEZ's review coverage does not provide for evaluation of project performance.

During December 2000, the SWGUEZ made monitoring visits to projects administered by two organizations. The SWGUEZ concluded they felt very comfortable that the organizations were meeting their program goals satisfactorily. Our review of one of the organizations (LEARNetwork that administered two projects) disclosed minimal progress towards achieving benchmark goals. Our review of a project administered by another organization disclosed that the required level of project benefits did not

accrue to EZ/EC residents (See Finding No. 3). Therefore, based on our review of the projects, we did not agree with SWGUEZ's conclusions that the projects were meeting their program goals satisfactorily.

For example, the LEARNetwork was granted a total of \$931,500 (32 percent of SSBG funds, Round I) to administer an adult literacy and a drop out prevention program (\$378,000 for adult literacy during 1995, and \$553,500 for dropout prevention during 1997). The adult literacy program became operational during 1996 and was accomplished through participant use of a self-guided computer program. Its benchmark goal was to increase the number of graduates in the adult literacy program. The dropout prevention program, which became operational during 1997, was administered through classes, group sessions, meetings, individual conferences, activities, etc., primarily at the local schools and homes of students. Each program was staffed with a coordinator and assistants at various intervals. Since 1998, an executive director was hired to oversee both programs.

A 1998 program evaluation of the adult literacy program, conducted by one of its former employee's, identified several weaknesses in the program implementation. The weaknesses identified were low participation rates, program barriers such as an unfriendly environment caused by staff members, unfriendly tone of program policies and expectations, and students discomfort with the use of computers. The evaluation report stated that 83 students had completed the adult literacy program from January 1996 through September 1998 with only two students obtaining their General Equivalency Diploma (GED) since 1997.

For our review of calendar years 1999 and 2000 operations, LEARNetwork officials were unable to provide us with all the names and number of students that completed the program or the number of students that obtained their GED. We believe the number of students that obtained their GED should be used as a performance measure to help determine whether the program was effective. Also, this goal should be incorporated into the contract between SWGUEZ and LEARNetwork.

The current program coordinator, who began serving in the position during November 2000, explained that he had come into the position following two other coordinators since 1998. He stated that he was trying to organize the administration of the program, including necessary record keeping. He stated that each coordinator had their method for maintaining records, if any, but there was no required uniform method. He said that he was in the process of clearing the computer lab and office of useless records, including discarding old files and setting up organized files for current and more recent students. The program coordinator was able to generate a 1999 and 2000 monthly listing from the computer program that

provided the names of students and the time each student spent using the program. From the listing, we identified 94 students for 1999 and 126 students for 2000 that used the adult literacy computer program over the 2-years. However, we could not determine which of those students had completed the program.

Our review of the listings provided by the program coordinator also disclosed possible retention and attendance problems of students based on the low level of computer usage. The 94 students averaged only 9 hours of use of the adult literacy computer program for 1999. For 2000, the 126 students averaged 10.5 hours of use of the adult literacy computer program. Although students enter the program on different educational levels (some assessed at 2nd grade level, 3rd, 4th, 5th, etc.) for reading, math, and language arts (primary skill areas of the adult literacy program), the 1998 program evaluation provided that the average beginning scores for the students since program inception had been 5.2 for math, 5.8 for reading, and 5.3 for writing. The program coordinator informed us that it takes a diligent student about 45 hours to complete the three parts of the adult literacy course per grade level.

The dropout prevention program exhibited similar characteristics regarding basic record keeping. During 1998 and 1999, the Dooly County dropout prevention coordinator maintained files, as well as electronic records of the students that he serviced. We were able to devise a listing of the students serviced in the program during this period. However, during September 2000, a new coordinator was hired who did not continue this system. He informed us that he did not maintain individual files of students.

RECOMMENDATION NO. 2

Require SWGUEZ to include an evaluation of program performance (delivery and accomplishments) in its plan for monitoring reviews of EZ/EC projects.

RD Response

The SWGUEZ has hired and trained a full time project over-site manager to insure all projects are in compliance. Duties include but not limited to review of the following:

- *Project Agreement and Addendum*
- *Monthly Financial Reports*
- *Champion's Request for Funds*
- *Supporting Documentation (Request for Funds)*

- *Inventory List (Equipment donated and/or purchased with EZ/EC funds)*
- *Champion Interviews*
- *On-site Visit of Project*
- *Evaluation of accomplishments*
- *Other funding received (or requested)*
- *Project goals (* * *)*

OIG Position

We accept RD's management decision of this recommendation.

RECOMMENDATION NO. 3

Require SWGUEZ to include goals in their contracts with organizations and use the project goals as performance measures to determine program effectiveness.

RD Response

*Future contracts will include project goals and will be reviewed by RD State Office prior to disbursement of EZ funds. This will be addressed in a separate letter to the Board and EZ staff. [See Exhibit B pages 6 and 7.] * * **

OIG Position

We accept RD's management decision of this recommendation.

RECOMMENDATION NO. 4

Require SWGUEZ to implement measures to ensure that projects adopt a uniform system for maintaining administrative and project records.

RD Response

*This is not feasible for existing entities due to accounting and filing systems in place, however, SWGUEZ is assisting new entities to adopt and establish a uniform record system. * * **

OIG Position

We accept RD's management decision of this recommendation.

FINDING NO. 3

EZ/EC PROJECT DID NOT PROVIDE REQUISITE BENEFITS TO RESIDENTS OF ELIGIBLE CENSUS TRACTS

The Gateway Center project (SSBG funded) did not assure that at least 75 percent of its program participants served were residents of eligible census tracts. A Gateway Center official expressed that their organization has no control over who their clients are and where they reside. Although the SWGUEZ board members were aware that the Gateway Center did not meet program requirements,

they supported the project because they believed the services were needed in the community. As a result, \$76,250 in SSBG funds were used for a project that did not meet EZ/EC program residency benefit requirements. In May 2000, SWGUEZ awarded another grant to the Gateway Center totaling \$60,026 for continued funding of the project. SWGUEZ's MOA with the Federal government and the State of Georgia, dated August 25, 1995, states that its EC boundaries are census tracts 9702 and 9703 located in Dooly County, Georgia and 9802 and 9803 located in Crisp County, Georgia. For an EZ/EC earmarked SSBG project to be eligible for funding, benefits must accrue to residents of designated census tracts.

On a quarterly basis, each organization is required to submit a report to the SWGUEZ, informing them of project task(s) completed and accomplishment(s) to date. SWGUEZ's administrative staff is responsible for reviewing the quarterly report and forwarding a copy of the report to RD for their review.

With the award of a \$76,250 SWGUEZ contract as the initial source of funding, the Gateway Center, a publicly supported organization offering child advocacy program services for child abuse victims and their families, opened its doors in April 1998 (Gateway Center's contract terms with the SWGUEZ commenced on January 1, 1998, and terminates on December 31, 2004).

According to contract provisions, the Gateway Center was to provide a centralized location for interviewing victims, conducting education and community awareness programs, providing therapeutic services, acting as child advocates, and conducting child abuse investigations. The contract provision also stipulated that the Gateway Center shall "keep accurate records of the persons served by the Center, including names and addresses; and assure that at least 75 percent of said persons are residents of the Service Area." The contract's project description provides that, "if it falls below this level, then our Board will have to be notified and they will have to make further decisions." The contract's project description continues to provide, "However, in speaking with

people involved in this initiative, they believe that 90 percent plus will be census tract residents, so this should not be a problem.”

The Gateway Center's office (project site) was not located within an eligible SWGUEZ census tract. Gateway Center's award letter for its contract also provided a reminder stating, “Since this task/project site is located outside the target area, the EC should make every effort to ensure that residents are benefited in a manner consistent with the EC’s resident benefit policy. As stated in the project description, it is imperative that records on the names and addresses of people using the facility be kept by the center.”

Our review disclosed that the Gateway Center had not met the minimum 75 percent requisite for servicing EZ/EC residents in its 3-years of operation. The Gateway Center submitted at least 11 quarterly reports to SWGUEZ from April 1998 through December 2000 (Gateway Center did not submit a report for the third quarter 1999). The Gateway Center consistently reported that their center did not meet their contract obligation that states 75 percent of clients receiving their services must reside within the EZ/EC census tracts.

The following table provides percentages of EZ/EC residents that received project services based on the quarterly reports to the SWGUEZ.

Table 2

QUARTER	EZ/EC RESIDENTS SERVED
April – June 1998	74 percent
July – September 1998	58 percent
October – December 1998	64 percent
January – March 1999	54 percent
April – June 1999	56 percent
July – September 1999	none submitted
October – December 1999	44 percent
January - March 2000	52 percent
April – June 2000	45 percent
July – September 2000	30 percent
October – December 2000	44 percent

A Gateway Center official stated that their organization has not reached goals/provisions in their agreement with the EC. Explaining why they have not met their servicing goal, the official stated that their organization cannot control who their clients are and the areas in which they reside.

A SWGUEZ official expressed that in the board’s opinion, it is important to have the services in the community, and the organization has made outreach efforts to recruit EZ/EC residents to participate in the services.

On December 5, 2000, a SWGUEZ official conducted a monitoring visit of the project and concluded that it was meeting its program goals. Based on our review, we disagree with the conclusion reached by SWGUEZ (See Finding No. 2).

The Gateway Center drew down the entire contract amount of \$76,250 in SSBG funds by September 2000. However, in May 2001, the SWGUEZ awarded another grant to the Gateway Center totaling \$60,026 for continued funding of the project. However, this second contract did not contain a provision for servicing EZ/EC residents, as specified by the first contract. We believe that continued funding of the project conflicts with the intent of the EZ/EC program.

The Gateway Center was awarded SSBG funds for its project under the condition that 75 percent of clients receiving their services must reside within the EZ/EC boundaries. Because the servicing requirement had not been met in 3-years of operation and uncertainty of ever meeting this requirement based on comments by a Gateway Center official, we concluded that the Gateway Center has not complied with terms of its contract with the SWGUEZ, as well as resident benefit requirements for the EZ/EC program.

RECOMMENDATION NO. 5

Require the SWGUEZ to recover the \$76,250 in grant funds paid to the Gateway Center due to noncompliance with contract

provisions.

RD Response

*[RD] disagrees with this finding based on the 75% guideline. The 75% guideline applies to EZ/EC earmarked funding under three other RD programs (Rural Business, Rural Housing Services, and Rural Utilities) for use in the communities. This solely applies to specific RD financial program funds earmarked for use in EZ/EC communities. This is only a guideline and can be waived if the project is deemed important to the community. Neither USDA nor HHS has embraced this rule (75%) pertaining to USDA Round II EZ/EC funds or Round I EZ/EC SSBG funds. * * **

The original contract with the Gateway Center and Crisp/Dooly Partnership Inc. EC a.k.a. Southwest Georgia United EZ stated that 'persons served by the Center, including names and addresses; and assure that at least 75% of said persons are residents of the EC'. However, the two parties involved in the contract deemed the project important to the EZ/EC community. Since the 75% rule is not the law or a regulation but a guideline,

the two parties that entered into the contract can amend the contract at any time. It was noted in the review that the SWGUEZ board expressed the importance of making this service available to the community.

OIG Position

We acknowledge that the 75% guideline applies to three other RD programs (Rural Business, Rural Housing Services, and Rural Utilities). However, the Omnibus Budget Reconciliation Act of 1993 (“Act”) (Public Law 103-66) specifies that EZ or EC’s shall use SSBG grant funds to benefit residents of the designated EZ or EC. Additionally, the SWGUEZ resident benefit guideline, dated January 23, 1996, provides, in part, “when the provider of services of the facility is located outside an EC census tract, the champion must state exactly how the service provider or facility operator will demonstrate, through documentation, that primary benefit accrues to EC residents and that individuals from outside the EC benefit only as an ancillary outcome. The Office of the Executive Director, Crisp/Dooly Partnership, will monitor the expenditure of EC funds and will report its findings to the Board of Directors, Crisp/Dooly Partnership. Reports will comment on resident benefit and will identify any instances where the level of resident benefit appears less than 75%.”

RD’s response stated that USDA and HHS had not embraced this rule (75%), however, the SWGUEZ adopted it as a contract obligation in efforts to comply with the resident benefit provisions of the Act. This is evident by the contract agreement between the SWGUEZ and the Gateway Center which specifies the provider was obligated to “keep accurate records of the persons served by the Center, including names and addresses; and assure that at least seventy-five percent (75%) of said persons are residents of the Service Area.” The Georgia Department of Community Affairs notice of availability of funds provides, “Since this task/project site is located outside the target area, the EC should make every effort to ensure that residents are benefited in a manner consistent with the EC’s resident benefit policy.” Furthermore, the Gateway Center consistently reported its inability to comply with this contractual requirement from 1998, through 2000.

To reach management decision for this recommendation, RD should proceed with recommended actions.

RECOMMENDATION NO. 6

Require SWGUEZ to terminate the May 2001 contract with the Gateway Center totaling \$60,026. Also, collect any monies paid to the Gateway Center in conjunction with the contract.

RD Response

(See Agency's response to Recommendation No. 5.) However, the Gateway Center is located in census tract 9801, which is a part of the SWGUEZ (Round II finding).

OIG Position

In conjunction with the SWGUEZ (an EC for Round I) Round II designation as an EZ during 1998, came the designation of two additional census tracts as eligible EZ areas. The Gateway Center was located in one of the two additional census tracts. However, since the Round II designation, the Gateway Center reported a decline in services to EZ/EC residents, sinking as low as 30 percent of EZ/EC residents served during the third quarter of 2000. Funding for the project should not continue because the Gateway Center's history shows its inability to serve adequate numbers of EZ/EC residents.

To reach management decision for this recommendation, RD should proceed with recommended actions.

RECOMMENDATION NO. 7

EZ/EC funds.

Require SWGUEZ to implement measures to ensure its resident benefit policy is adhered to by all organizations/projects funded with

RD Response

The SWGUEZ is aware of and adheres to the intent of the EZ/EC program and goes to extreme measures to ensure residents receive benefits of all projects. This is addressed in Request For Proposals and is monitored by the EZ staff (see item #9 of SWGUEZ Monitoring Instrument).

*[Item no. 9 on the SWGUEZ's monitoring instrument provides 'Is project located within the EZ/EC? **If not**, does the project benefit EZ/EC residents? (Champion needs to document and provide to SWGAUEZ the names and addresses of clients served who reside within the EZ/EC.)']*

* * * * *

OIG Position

The SWGUEZ's monitoring instrument provides for the champion (project) to furnish names and addresses of clients served who reside within the

EZ/EC, if the project is not located in the EZ/EC. We believe the SWGUEZ current review procedures do not provide assurance that adequate numbers of EZ/EC residents are benefiting from services rendered. Finding No. 2 addresses inadequate monitoring of EZ/EC projects by the SWGUEZ.

To reach management decision for this recommendation, RD needs to ensure that the SWGUEZ's review procedures encompasses the names and addresses of all clients benefiting from services rendered.

EXHIBIT A – SUMMARY OF MONETARY RESULTS

FINDING NO.	DESCRIPTION	AMOUNT	CATEGORY
3	Funds used for unallowable purposes	\$136,276	Questioned Costs – Recovery Recommended
TOTAL		\$136,276	

EXHIBIT B – RD STATE OFFICE RESPONSE TO DRAFT REPORT

Page 1 of 9



United States
Department of
Agriculture

Rural
Development

Georgia State Office -- RDC
355 E. Hancock Avenue
Athens, Georgia 30601
TDD 706-546-2034

DATE: September 27, 2001

TO: Raymond G. Poland
Regional Inspector General
USDA Office of Inspector General
Southeast Region - Audit
401 West Peachtree Street, Suite 2328
Atlanta, GA 30308

ATTN: Joseph M. Holmes
Assistant Regional Inspector General

SUBJECT: 04099-2-At
RD Oversight of
The Southwest Georgia United Empowerment Zone
Cordele, Georgia

Attached please find our written response to your audit, 0499-2-At, of the Southwest Georgia United Empowerment Zone.

If you have any questions or concerns, please contact me at (706)546-2162.

A handwritten signature in black ink, appearing to read "F. Stone Workman".

F. STONE WORKMAN
State Director

Attachment

*The US Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, sex, religion, age, disability, political beliefs, sexual orientation, and marital or family status. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET CENTER at 202-720-2600 (voice and TDD).

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FINDINGS AND RECOMMENDATIONS

FINDING NO. 1

RD'S OVERSIGHT OF EZ/EC'S NEEDS IMPROVEMENT

RECOMMENDATION NO 1: Develop a formal plan for conducting periodic on-site compliance reviews of SWGUEZ. The plan should include steps to evaluate EZ/EC program compliance by benchmark projects.

AGENCY RESPONSE - Rural Development's annual plan of work for FY 2002 includes quarterly on-site compliance reviews of SWGUEZ's and CSRA EC's projects. RD does have an EZ/EC Specialist on-site, however, due to the reduction in FTE's 70% of specialist's time is spent on program work. Over-site reviews will be conducted by EZ/EC Specialist and the Rural Development Specialist located in the State Office.

Georgia Rural Development schedules EZ/EC State Internal Review (SIR) every 2 years. A review was not scheduled for FY 2001 due to a National Internal Review scheduled for FY 2001. The SWGUEZ and CSRA EC have a SIR scheduled for May 6-10, and May 20-24, 2002 and for FY 2004.

RD State Office does review all contracts and budgets submitted prior to approval of funding any project along with insuring the project is in compliance with the community's strategic plan. Also, RD performs on-site reviews of the SWGUEZ administrative records. (This has not been as often as planned due to the reduction in FTE's.)

LEARNetwork was identified by RDS on several occasions with the last recorded documentation of March 13, 2001 as not meeting the intended goals and objectives and needed to be addressed prior to obtaining additional funding.

Rural Development requires and reviews audits from an independent auditor of the SWGUEZ annually.

(SEE ATTACHED LETTER TO SWGUEZ BOARD REGARDING COMPLIANCE REVIEWS AND PROGRAM PERFORMANCE DATED 9/26/01)

FINDING NO. 2

SWGUEZ DID NOT ADEQUATELY MONITOR EZ/EC/ FUNDED PROJECTS

RECOMMENDATION NO 2: Require SWGUEZ to include an evaluation program performance (delivery and accomplishments) in its plan for monitoring reviews of EZ/EC projects.

AGENCY RESPONSE - The SWGUEZ has hired and trained a full time project oversight manager to insure all projects are in compliance. Duties include but not limited to review of the following:

- Project Agreement and Addendum
- Monthly Financial Reports
- Champion's Request for Funds
- Supporting Documentation (Request for Funds)
- Inventory List (Equipment donated and/or purchased with EZ/EC funds)
- Champion Interviews
- On-site Visit of Project
- Evaluation of accomplishments
- Other funding received (or requested)
- Project goals (*see attached monitoring instrument*)

(SEE ATTACHED LETTER TO SWGUEZ BOARD REGARDING COMPLIANCE REVIEWS AND PROGRAM PERFORMANCE DATED 9/26/01)

RECOMMENDATION NO 3: Require SWGUEZ to include goals in their contracts with organizations and use the project goals as performance measures to determine program effectiveness.

AGENCY RESPONSE - Future contracts will include project goals and will be reviewed by RD State Office prior to disbursement of EZ funds. This will be addressed in a separate letter to the Board and EZ staff.

(SEE ATTACHED LETTER TO SWGUEZ BOARD REGARDING COMPLIANCE REVIEWS AND PROGRAM PERFORMANCE DATED 9/26/01)

RECOMMENDATION NO. 4: Require SWGUEZ to implement measures to ensure that projects adopt a uniform system for maintaining administrative and project records.

AGENCY RESPONSE - This is not feasible for existing entities due to accounting and filing systems in place, however, SWGUEZ is assisting new entities to adopt and establish a uniform record system.

FINDING NO. 3

EZ/EC PROJECT DID NOT PROVIDE REQUISITE BENEFITS TO RESIDENTS OF ELIGIBLE CENSUS TRACTS

RECOMMENDATION NO. 5: Require SWGUEZ to recover the \$76,250 in grant funds paid to the Gateway Center due to noncompliance with contract provisions.

AGENCY RESPONSE - USDA Rural Development disagrees with this finding based on the 75% guideline. The 75% guideline applies to EZ/EC earmarked funding under three other RD programs (Rural Business, Rural Housing Services, and Rural Utilities) for use in the communities. This solely applies to specific RD financial program funds earmarked for use in EZ/EC communities. This is only a guideline and can be waived if the project is deemed important to the community. Neither USDA nor DHHS has embraced this rule (75%) pertaining to USDA Round II EZ/EC funds or Round I EZ/EC SSBG funds. (SEE LETTER DATED 9/25/01 FROM OFFICE OF COMMUNITY DEVELOPMENT OCD.)

The original contract with the Gateway Center and Crisp/Dooly Partnership Inc. EC a.k.a. Southwest Georgia United EZ stated that 'persons served by the Center, including names and addresses; and assure that at least 75% of said persons are residents of the EC'. However, the two parties involved in the contract deemed the project important to the EZ/EC community. Since the 75% rule is not the law or a regulation but a guideline, the two parties that entered into the contract can amend the contract at any time. It was noted in the review that the SWGUEZ board expressed the importance of making this service available to the community.

RECOMMENDATION NO. 6: Require SWGUEZ to terminate the May 2001 contract with the Gateway Center totaling \$60,026. Also, collect any monies paid the Gateway Center in conjunction with the contract.

AGENCY RESPONSE - (See Agency's response to Recommendation No. 5.) However, the Gateway Center is located in census tract 9801 which is a part of the SWGUEZ (Round II funding).

RECOMMENDATION NO. 7: Require SWGUEZ to implement measures to ensure its resident benefit policy is adhered to by all organizations/projects funded with EZ/EC funds.

AGENCY RESPONSE - The SWGUEZ is aware of and adheres to the intent of the EZ/EC program and goes to extreme measures to ensure residents receive benefits of all projects. This is addressed in RFP's and is monitored by the EZ staff (see item #9 of SWGUEZ Monitoring Instrument).

In support of the above response to OIG's Finding no. 3, USDA Rural Development disagrees with your decision to have the Gateway Center repay the SWGUEZ any grant funds.

Attachments: Letter dated 9/26/01 to SWGUEZ Board of Directors
Letter dated 9/25/01 from Office of Community Development
Entrance Interview Form/Monitoring Instrument



United States
Department of
Agriculture

Rural
Development

Georgia State Office -- RDC
355 E. Hancock Avenue
Athens, Georgia 30601
TDD 706-546-2034

September 26, 2001

Mayor Willie Davis
Southwest Georgia United EZ
Board of Directors
PO Box 584
Vienna, GA 31092

Dear Board Members:

As the result of a recent inspection by the Office of the Inspector General (OIG), we are re-examining Rural Development's oversight of SWGUEZ's monitoring procedures for local projects. The OIG has made several recommendations we are considering, one of which is for us to make periodic compliance reviews of your documentation on site several times a year.

Should Rural Development's review reveal deficiencies/weaknesses, repayment of federal funds allocated may be required in part or in full. In an effort to avoid such consequences, it is highly recommended that the SWGUEZ immediately review and improve the monitoring instrument (plan) to conduct reviews of EZ/EC projects. An essential part of this review is missing. Specifically, SWGUEZ must include an evaluation of project performance.

In order to comply with federal requirements, SWGUEZ must require that recipients of EZ funds have measurable and achievable goals. If a goal is NOT being met after expending the funds, SWGUEZ must be able to document what actual steps/activities were taken in an effort to achieve the goal in question. Documentation of SWGUEZ oversight must be provided in detail.

The following examples are provided as measurable goals:

1. Reduction of the unemployment rate by 3% as measured by the number of people applying for unemployment insurance in a one year period.
2. Reduction of the teen drop-out rate due to pregnancy by 10% in one school year as measured by school records.

If in the first example, the unemployment rate was reduced by only 1%, SWGUEZ must document all steps taken in an effort to reduce unemployment and assess how the program could have been improved. An analysis of "what went wrong" is crucial, so that goals can be met or modified. The EZ/EC program federal funds cannot finance programs that clearly do not get the intended results. It is the responsibility of the SWGUEZ board to insure that federal funds are being used for their intended purposes and are getting the specified results.

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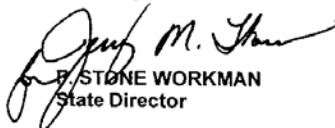
To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, Room 326-W, Whitten Building, 14th and Independence Avenue, SW, Washington, DC 20250-9419 or call (202) 720-5964 (voice or TDD). USDA is an equal opportunity provider and employer."

In example two, the teen drop-out rate increased by 1.5%, SWGUEZ must re-assess the program for its overall effectiveness. If your assessment indicates that your strategy is not working, SWGUEZ may need to revise its approach. Re-evaluating and changing tactics is completely acceptable. The bottom line for assessing success is, 'Did your efforts create the change you wanted?' That is, the reductions of teen drop-out rate and a secondary outcome of reduction in teen pregnancy.

As you know, a strategic plan and benchmarks are essential in creating a map of where a community is going. Failure to properly oversee projects to insure that benchmarks are being met can only result in less funding for future projects, as well as the requirement to repay money that was not productively spent.

We look forward to continuing to work with the SWGUEZ Board, Executive Director and staff to improve the administration of EZ funds. Should you have any comments or questions, please contact Patricia Simmons or Jane Ferguson.

Sincerely,



F. STONE WORKMAN
State Director

Cc: OCD
Patricia Simmons
Robert Cooke

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DEPARTMENT OF AGRICULTURE
OFFICE OF THE SECRETARY
WASHINGTON, D.C. 20250

September 25, 2001

Jane Ferguson
Georgia Rural Development
Stephens Federal Building
355 E. Hancock Avenue
Athens, GA 30601-2768

Dear Ms. Ferguson:

Thank you for your request seeking guidance about use of Round I Empowerment Zone/Enterprise Community (EZ/EC) Social Service Block Grants (SSBG) funds provided by the Department of Health and Human Services (DHSS). I have also provided guidance in regard to the use of USDA Round II EZ/EC grant funds since the Southwest Georgia United Empowerment Zone (formerly Crisp/Dooly Enterprise community) is a recipient of both types of funding.

In its proposed regulations governing Round II EZ/EC grant funds, the U.S. Department of Agriculture (USDA) has adopted the same guidelines for use of these funds as those articulated for the use of Round I EZ/EC SSBG funds by DHSS. In its draft audit report No. 04099-2-AT, under key recommendations five and six the USDA Office of Inspector General has referenced an agency guideline that states 75% of the funds should be used to serve the residents in EZ/EC communities. This 75% guideline actually applies to funding under three other USDA Rural Development program areas (Rural Business Cooperative Services, Rural Housing Services and Rural Utilities) that have specific Congressional earmarks for use in EZ/EC communities. The 75% guideline for EZ/EC earmarked program dollars has not been adopted by either USDA or DHHS as a rule pertaining to USDA Round II EZ/EC grant funds or EZ/EC SSBG funds respectively. Furthermore, this 75% guideline is just that, a guideline. This guideline is neither statutory nor is it an agency regulation of the U.S. Department of Agriculture, as evident by the fact that several waivers to the 75% guideline have been granted to EZ/EC communities in the past. Thus, the audit report is citing a guideline that solely applies to specific Rural Development financial program funds earmarked for use in EZ/EC communities.

The EZ/EC SSBG funds and USDA Round II EZ/EC funds are to be used in way that best serve the needs of the EC area, a region of pervasive poverty and tremendous need. Of the three goals for the EZ/EC SSBG awards listed by the Department of Health and Human Services one includes, "Preventing or remedying the neglect, abuse, or exploitation of children and adults unable to protect their own interests or preserving,

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rehabilitating, or reuniting families," (from OBRA 1997 § 13761 available at www.acf.dhhs.gov). This goal lists exactly the type of services offered by the Gateway Center. Accordingly, the EZ/EC SSBG funds and the Round II USDA EZ/EC grant funds that have been provided to the Gateway Center are both an appropriate and acceptable use of these funds.

Under section B11) "Question and Answers Concerning the EZ/EC SSBG Grants" on the USDA's Empowerment Zone Enterprise Community website (www.ezec.gov) it states that EZ/EC SSBG funds may be used to finance activities located outside the census tracts which make up the EZ or EC as long as the use of the funds "benefits residents of the designated census tracts." The USDA has adopted these same guidelines and wording in regard to USDA Round II EZ/EC grant funds in its proposed rules. Final rules have yet to be published in the Federal Register. Neither of these rules reference a 75% rule as the standard for defining "benefits residents." Both DHSS and USDA have consistently interpreted the definition of "benefits resident" in a broad manner, the type of activities offered by the Gateway Center fall within the definition of benefiting residents and therefore should be allowed to continue.

If I can be of further assistance please let me know.

Sincerely,



G. Richard Wetherill
Director Empowerment Programs Division
Office of Community Development

ABBREVIATIONS

ACT	
Omnibus Budget Reconciliation Act of 1993	1
CDC	
Crisp/Dooly Counties.....	2
CDP	
Crisp/Dooly Partnership, Inc.	2
EZ/EC	
Empowerment Zone and Enterprise Community	1
FY	
Fiscal year	1
HHS	
Health and Human Services.....	1
JDA	
Joint Development Authority.....	2
MOA	
Memorandum of Agreement.....	4
RD	
Rural Development	1
SIR	
State Internal Review	5
SSBG	
Social Services Block Grant	1
SWGUEZ	
Southwest Georgia United Empowerment Zone	2
USDA	
U.S. Department of Agriculture.....	1