
INTEROFFICE MEMORANDUM

DATE: March 4, 2011
TO: James D. Boyd, C.P.A., M.B.A., Inspector General
THROUGH: Michael J. Bennett, C.I.A., Director of Auditing
FROM: Mark H. Boehmer, C.P.A., Management Analyst, Level 4
SUBJECT: Report No. R-1011DOH-031 - *Readiness Review of Orange CHD's Category B: Communities Putting Prevention to Work American Recovery and Reinvestment Act of 2009 Funds*

ACTION

REQUIRED: Review

DUE DATE: N/A

Please find attached the report draft of the review *Orange CHD's Category B: Communities Putting Prevention to Work American Recovery and Reinvestment Act of 2009 Funds*.

With the signatures below, the report is considered final, and approved for publication.



Mark H. Boehmer, C.P.A.
Lead Auditor

MARCH 4, 2011

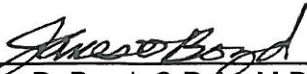
Date



Michael J. Bennett, C.I.A.
Director of Auditing

March 4, 2011

Date



James D. Boyd, C.P.A., M.B.A.
Inspector General

3-4-11

Date

MHB
attachment



INTEROFFICE MEMORANDUM

DATE: March 4, 2011

TO: Michael Sentman, Assistant Deputy Secretary for Health

THROUGH: James D. Boyd, C.P.A., M.B.A., Inspector General

THROUGH: Michael J. Bennett, C.I.A., Director of Auditing

FROM: Mark H. Boehmer, C.P.A., Senior Management Analyst II

SUBJECT: Report No. R-1011DOH-031 - *Readiness Review of Orange CHD's Category B: Communities Putting Prevention to Work American Recovery and Reinvestment Act of 2009 Funds*

Introduction

Section 20.055(2), *Florida Statutes*, charges each Office of Inspector General responsibility to provide a central point for coordination of activities that promote accountability, integrity, and efficiency in government.

The purpose of this review engagement was to assess the status of the implementation of internal controls at Department of Health (DOH), which should help mitigate the risk of fraud, waste, or abuse in programs that will or have received American Recovery and Reinvestment Act of 2009 (ARRA) funds.

We reviewed controls as they relate to ARRA funds received by Orange County Health Department (CHD). We obtained an understanding of selected controls at DOH and at Orange CHD.

We conducted this review engagement in conformance with Quality Standards for Audits by Offices of Inspector General (*Principles and Standards for Offices of Inspectors General*, Association of Inspectors General, 2004 Revision).

The engagement was conducted by Office of Inspector General audit staff Mark H. Boehmer, Certified Public Accountant, Senior Management Analyst II, under the supervision of Michael J. Bennett, Certified Internal Auditor, Director of Auditing.

Background

ARRA became law in February 2009. The three main goals of ARRA are to:

- Create and save jobs;
- Spur economic activity and invest in long-term economic growth; and,
- Foster unprecedented levels of accountability and transparency in government spending.

In the Summer 2009, the Executive Office of the Governor, Office of the Chief Inspector General's Florida American Recovery and Reinvestment Act Risk Assessment Committee (Committee) requested DOH and other state agencies to have each of their respective programs and offices receiving ARRA funds complete a Risk Assessment Survey (Surveys). At the Committee's direction the scores of those Surveys influenced and were incorporated into our office's *Three Year Audit Plan Beginning with Fiscal Year 20010-2011* (Audit Plan). Additionally, the Committee requested our office perform additional oversight activities based on the scores of the Surveys. Pursuant to that request, we used a review program prepared by the Committee to perform a review of select controls and assess the implementation of those controls.

Orange CHD was awarded one ARRA-funded grant. The funds are received directly by Orange CHD from the Department of Health and Human Services Centers for Disease Control and Prevention. The *Category B: Communities Putting Prevention to Work* grant of \$6,636,408 is to be used to expand a smoke-free environment to cover all Orange County and municipal parks; reduce youth access to tobacco; and implement the Ask, Advise and Refer Program as part of tobacco use assessment by healthcare providers. The grant ends March 2012.

What we observed

There is an infrastructure of existing policies and procedures at DOH and Orange CHD that we feel mitigates the risk of fraud, waste, or abuse of ARRA funds. Nothing came to our attention during the review regarding internal controls at DOH and Orange CHD that would adversely impact ARRA funds. Also, nothing came to our attention during the review to indicate the existence of fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse.

Closing Remarks

We would like to thank management and staff of Orange CHD and the Division of Administration for providing their cooperation and assistance to us during the course of this review.

JDB/mhb

cc: Robert "Sterling" Whisenhunt
Statewide Services Administrator
Kevin M. Sherin, M.D., M.P.H., Director
Orange CHD
Derrick Nealey, Financial Administrator
Orange CHD
Yolanda Martinez, Ed. Ph.D., Ph.D.
Office of Community Health, Orange CHD
Meade Grigg, Director
Office of Health Statistics and Assessment
Gary J. Mahoney, Director
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