



May 17, 2011

TO: Dale Wyrick, Director of Field Operations

FROM: Internal Audit Division

SUBJECT: Recycling Program Improvements EECBG FY 10-11 Review

The Internal Audit Division has conducted a review of the American Recovery and Reinvestment Act of 2009 (ARRA) Energy Efficiency and Conservation Block Grant (EECBG) expenditures of Field Operations. The ARRA funds are for Recycling Program Improvements for City facilities, multi-family projects, and education. The review period covers the quarter ending March 31st of fiscal year 2010-2011. The objectives of our review were to:

- Verify that the expenditures were eligible expenses and that there was appropriate documentation within ARRA guidelines
- Verify that the equipment purchased was in use for the appropriate purpose under the guidelines.

Funding for the Field Operations ARRA EECBG expenditures comes from the Department of Energy (DOE). The total award amount for Recycling Program Improvements is \$369,819 with expenditures of \$22,020 for the period ending March 31, 2011.


Expenditures

During the review period, there were expenditures of \$22,020. These funds were used for the purchase of thirty (30) 8 cubic yard, 2 door, blue recycling bins. The bins were purchased using a purchase order from Wastequip Manufacturing Company. The documentation for the bins appeared to be appropriate and the purchase to be eligible within ARRA guidelines.

Equipment

The 30 bins were delivered to the Service Center on Patton Avenue. 29 of the 30 bins were at the Service Center waiting to be distributed with the additional bin at Fire Station 48 at 1400 W. Vandalia Road. The bin located at the Fire Station had recycling guidelines on the side of the container and appeared to be in use for the appropriate purpose.

We would like to thank the staff of Field Operations for their assistance and cooperation during this review. If there are any questions concerning the details of this review, please call us at 373-2230.



Kimberly Strickland
Internal Auditor



Len Lucas
Internal Audit Director

cc: Bob Morgan, Deputy City Manager
Denise Turner, Assistant City Manager for Community Affairs & Communications
Sue Schwartz, Interim Director of Planning & Community Development