

AUDIT OF CDGA AWARD PROCESS

Internal Audit | September 2025



AGENDA

- Scope & Objective
- Procedures
- Conclusion
- Finding and Recommendation



SCOPE & OBJECTIVES





SCOPE

The scope of this audit includes entities that received CDGA funds from January 1, 2024 through November 30, 2024.

OBJECTIVES

- Review and evaluate the application and award selection process for entities applying for grant funds from CDGA in accordance with relevant policies
- Determine if the timeliness of the initial disbursement of funds is in accordance with relevant policies





1

Interviews and walkthroughs

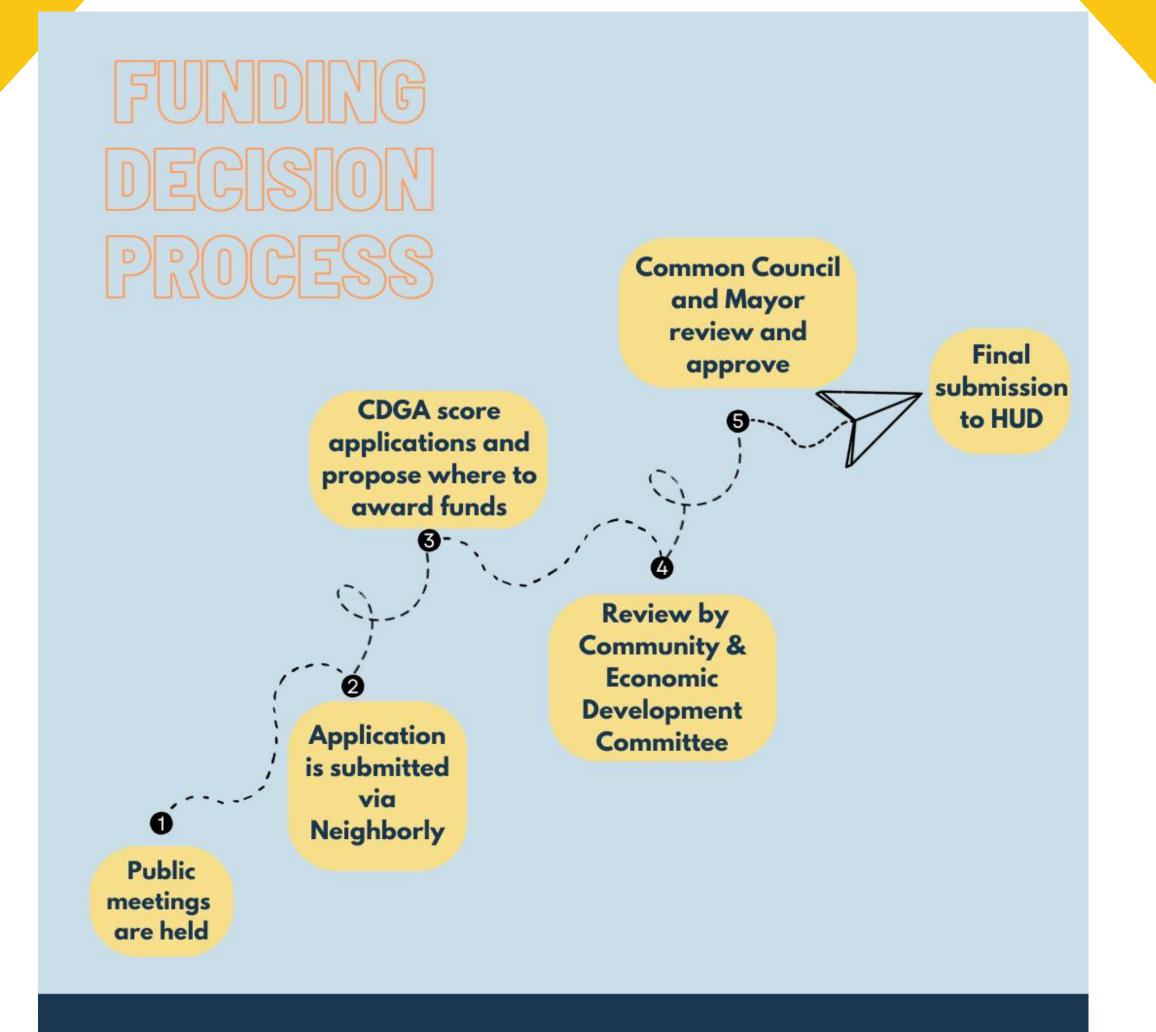
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Review of relevant documentation

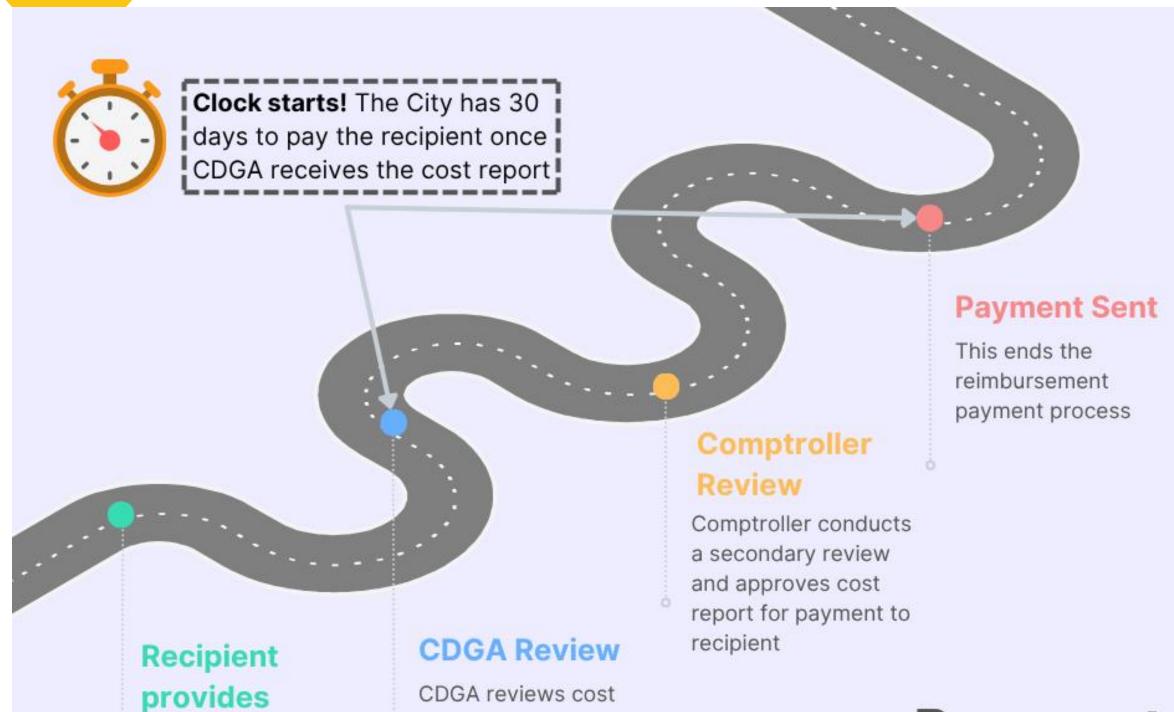
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Testing of the following controls:

- Application and applicants
- Cost reports
- Hearing Meetings







report for accuracy

and adequate

documentation

supporting

service

guidelines

Recipient submits cost

report per contract

Payment Timeline

CONCLUSION



CONCLUSION

This audit concluded that the controls in place over the Community Development Grants Administration Award Process were adequately designed and operated effectively. This report identified one low-risk recommendation to improve the effectiveness of the current control environment. Additionally, initial disbursement of funds is performed in accordance with relevant City policies and procedures.

Opportunity for Improvement



FINDING

Organizations are not submitting cost reports within 10 days. Out of 22 randomly selected contracts, 16 did not submit their cost reports on time/per contractual language. The remaining 6 were exempt from testing. However, all 16 vendors were paid within 30 days by the City.

RECOMMENDATION

CDGA should create a tracking system to monitor frequency of recipient cost reports to ensure timely submission for repayment.



THANKYOU

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