



# AUDIT OF CDGA AWARD PROCESS

Internal Audit | September 2025



# AGENDA

- Scope & Objectives
- 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



# PROCEDURES

1

Interviews and walkthroughs

2

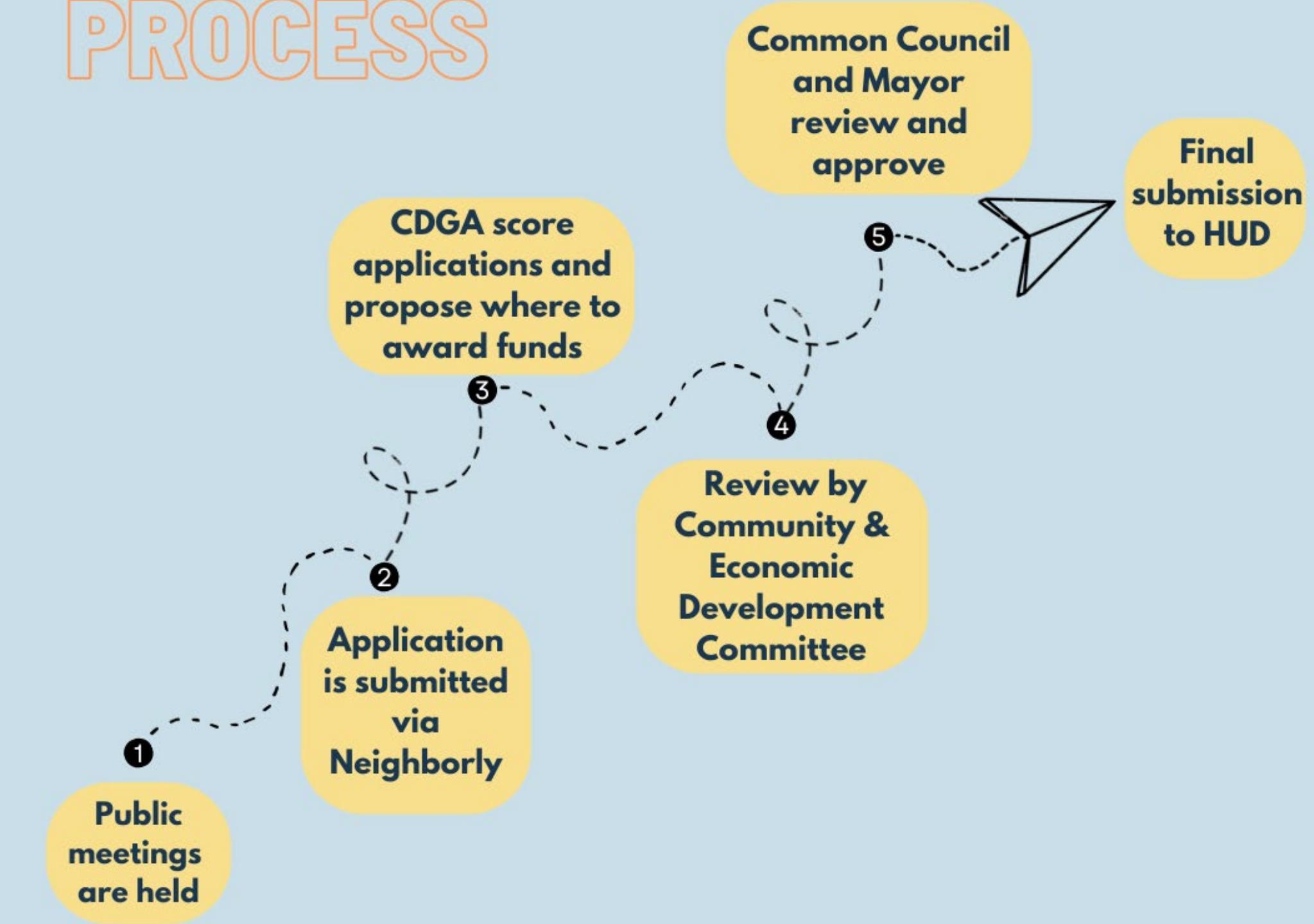
Review of relevant documentation

3

Testing of the following controls:

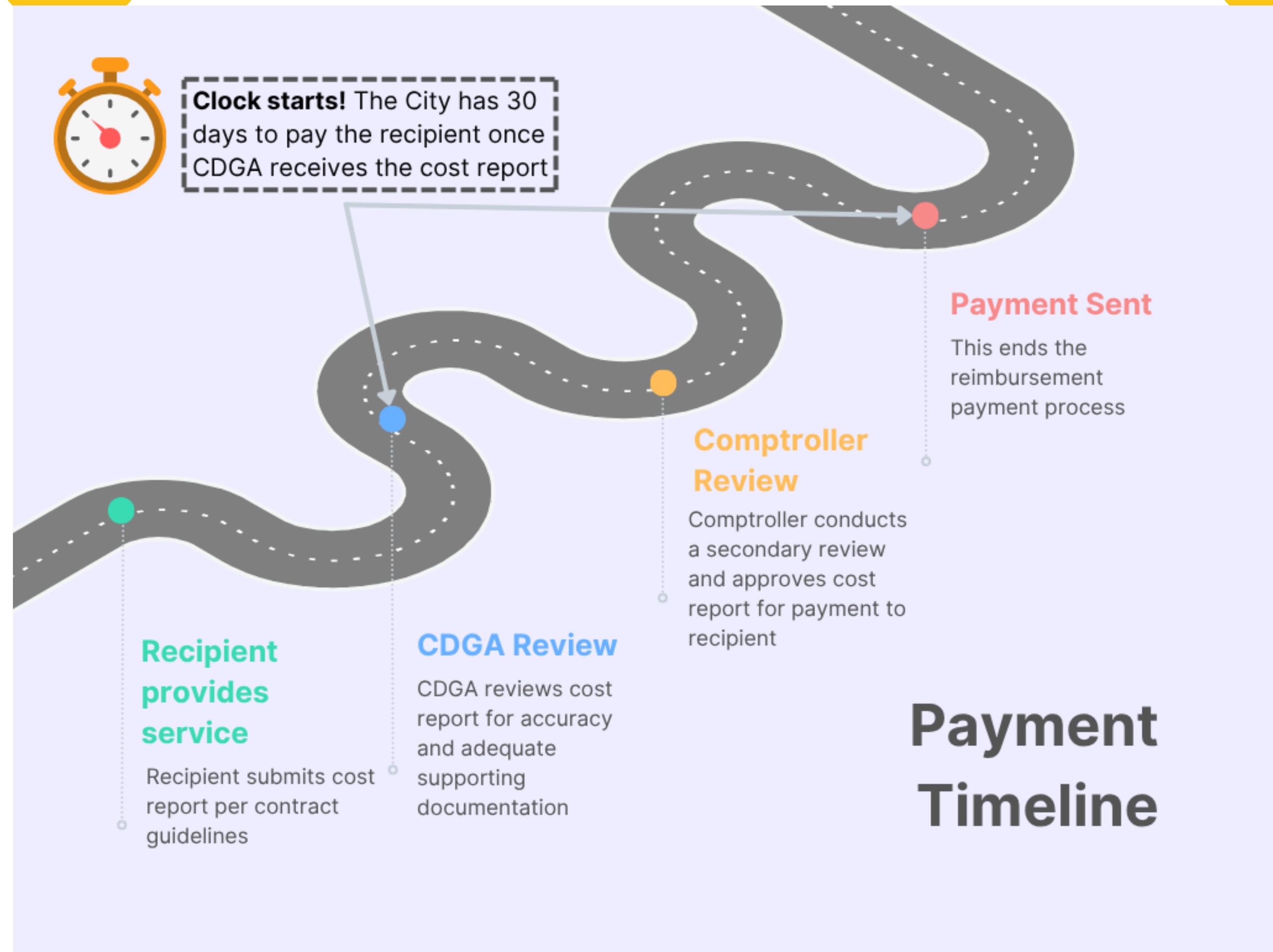
- Application and applicants
- Cost reports
- Hearing Meetings

# FUNDING DECISION PROCESS





# 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.



# THANK YOU

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