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DEPARTMENT OF AUDITOR-CONTROLLER

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April 15, 2003

TO: Supervisor Yvonne Brathwaite Burke, Chair
Supervisor Gloria Molina
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley
Auditor-Controller

SUBJECT: **CHILD CARE CAPACITY DEVELOPMENT GRANT AND LOAN PROGRAM**

At the request of the First Supervisorial District, we completed a review of the Community Development Commission's (CDC) administration of the Child Care Capacity Development Grant and Loan Program (Loan Program.) The purpose of our review was to determine the reason(s) DPSS was unable to claim $5.8 million in grant funds advanced to CDC in June 2001 against DPSS' Fiscal Year (FY) 2000-01 Single Allocation Funds. We also reviewed CDC's expenditure reconciliation process, monitoring of grantees, and compliance with program requirements. Finally, we reviewed CDC's administrative costs to ensure they were appropriate and adequately supported.

As part of our review, we conducted interviews with program and contracting management and staff from DPSS and CDC. We reviewed applicable documents, including the grant agreement, MOU and related correspondence between DPSS and CDC regarding the MOU. Finally, we performed a detailed review of a sample of grant files maintained by CDC.

BACKGROUND

In December 1999, the Board of Supervisors established the Loan Program to increase quality licensed child-care capacity in high need areas of the County. Program funds are disbursed to eligible child care providers who agree to increase child care capacity for a period of not less than three years. The program is funded by DPSS through its federal Single Allocation Funds, and administered by CDC, through a MOU.

In correspondence to your Board, DPSS initially stated that it was unable to claim $5.8 million in grant advances against its FY 2000-01 Single Allocation Funds because CDC did not submit expenditure documentation within necessary timeframes. However,

DPSS and CDC subsequently reported to the first Supervisorial District that DPSS did in fact claim $3.5 million of the $5.8 million to the Single Allocation for FY 2000-01. In FY 2001-02, DPSS used its Performance Incentive Funds (PIF) to pay the remaining $2.3 million in expenditures, thereby reducing the PIF balance available to fund future child care grants.

REVIEW SUMMARY

Although DPSS was not able to claim all of the grant advances by the fiscal year ending June 30, 2001, primarily due to delays in finalizing the MOU, DPSS did not lose Single Allocation Funds because of this. DPSS fully utilized all Single Allocation Funds for FY 2000-01 by reallocating the funds to other programs. We also noted that in its administration of the program, CDC did not have an adequate infrastructure in place to spend program funds timely, they accepted inadequate expenditure documentation from grantees, and they did not comply with the monitoring requirements of its MOU with DPSS. Finally, with a few limited exceptions, we found that CDC was able to provide sufficient documentation to support the great majority of its administrative expenditures.

CDC stated that the initial assessment of public demand for the program and the necessary administrative infrastructure were significantly underestimated, and that these factors negatively affected their ability to both implement and administer the program.

Single Allocation Funds

DPSS did not advance the $5.8 million (which represented an accumulated balance of approved grants since the program's inception) until June 2001, after CDC and DPSS signed the MOU in May 2001. However, it should be noted that DPSS did not lose the $5.8 million in Single Allocation funds for FY 2000-01. DPSS subsequently reported to the first Supervisorial District that DPSS did in fact claim $3.5 million of the $5.8 million to the Single Allocation in FY 2000-01. In FY 2001-02, DPSS used PIF monies to pay the remaining $2.3 million in expenditures, thereby reducing the PIF balance available to fund future child care grants.

Program Administration

We found that CDC did not have in place the necessary infrastructures for spending program funds timely. For example, CDC disbursed only $3.4 million (59%) of the $5.8 million in grant funds it requested and received from DPSS as of June 30, 2001. It was not until June 2002, one year after initially receiving the $5.8 million, that CDC completely disbursed the $5.8 million to eligible grantees. We attribute this to the fact that CDC requested grant funds from DPSS when CDC approved a grantee's application, as opposed to when CDC signed the grantee's agreement.

Grantee Expenditure Documentation Review

A second important issue relates to CDC's administration of the grant funds, including obtaining sufficient documentation from grantees to ensure expenditures are justified.

As of November 2002, CDC stated that, of the $5.9 million in grants disbursed, they had $4.8 million (81%) in expenditure documentation from the grantees. We selected and reviewed a sample of 12 grantee case files to ensure the expenditure documentation was adequate and aligned with each grantee's agreement.

CDC staff determined the 12 grantees submitted documentation that supported expenditures of $426,352 (80%) of the total grants of $534,027. However, we found the grantees submitted documentation that supported expenditures of only $234,351 (44%) of the total grant amounts. This significant difference is primarily attributable to the fact that CDC staff accepted expenditure documentation that did not always demonstrate that an outlay of funds occurred. For example, CDC accepted a photocopy of a vendor proposal or quote, which is not evidence that a purchase of goods ever occurred.

To correct the deficiencies noted above and to ensure program funds are appropriately accounted for, CDC and DPSS need to develop a corrective action plan which should include a re-reconciliation of all grantee case files using the same methodology employed by the Auditor-Controller; pursuit of additional documentation from grantees to support their program expenditures if necessary; and collection of unsupported or disallowed expenditures. The Auditor-Controller personnel can provide technical assistance training to CDC and DPSS staff.

Program Monitoring

The MOU required CDC to conduct home visits within 45 days of the issuance of grant funds, and monthly visits thereafter for grantees that had not yet completed contract requirements. Upon satisfying all contract requirements, CDC was required to conduct quarterly visits until the end of the grantee's three-year contract. As of November 2002, almost a year and a half after funding, nine (75%) of the 12 grantees we tested still had not received an on-site visit. Three (25%) of 12 grantees received on-site monitoring visits. However, we noted a number of deficiencies in the manner in which these three visits were conducted and documented.

CDC stated that they did not give the monitoring sufficient consideration until much later in the program, due to the priority of approving applications and disbursing funds to approved grantees. Accordingly, to correct the monitoring deficiencies noted above and to ensure program funds are appropriately accounted for, CDC needs to revise the monitoring instrument to include physical inspection of items purchased and to determine the increases, if any, in child-care capacity; perform monitoring visits on each grantee using the revised monitoring instrument; and require staff to clearly document the results of their monitoring efforts.

Compliance with Program Requirements

In our review of the grantees' case files, we noted that CDC did not consistently comply with the program requirements. For example, in several cases, we found that CDC funded grantees experiencing financial difficulties. Funding individuals with poor credit and/or financial difficulties poses significant risk in terms of the grantees' ability to operate for the required three year period, and an even greater risk that funds may not be spent for the stated program purpose. We also found that CDC did not take timely corrective actions to collect expenditure documentation from grantees and did not submit invoices for reimbursement of its administrative claims timely to DPSS.

REVIEW OF REPORT

We thank CDC and DPSS management and staff for their cooperation and assistance during our review. We reviewed our report with CDC and DPSS management and they generally agree with our findings and recommendations. The Departments have provided initial responses to our report (attached) indicating the collaborative corrective actions taken to date including their plans to jointly re-reconcile the remaining case files using the Auditor-Controller's methodology. The Departments will provide the Board with their detailed responses within 60 days of the issuance of our report.

If you have any questions regarding this report, please contact me or have your staff contact DeWitt Roberts at (626) 293-1101.

JTM:DR:JK
Attachments

c: David E. Janssen, Chief Administrative Office
Lloyd W. Pellman, County Counsel
Carlos Jackson, Director, Community Development Commission
Bryce Yokomizo, Director, Department of Public Social Services
Violet Varona-Lukens, Executive Officer
Audit Committee
Public Information Office

Los Angeles County

Department of Public Social Services

and

Community Development Commission

Child Care Capacity Development Grant and Loan Program

April 2003

Prepared by:

Department of Auditor-Controller

Child Care Capacity Development Grant and Loan Program

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Department of Public Social Services and
Community Development Commission
Child Care Capacity Development Grant and Loan Program

BACKGROUND

In December 1999, the Board of Supervisors established the Child Care Capacity Development Grant and Loan Program (Loan Program) to increase quality licensed child-care capacity in high need areas of the County. The program is funded by the Department of Public Social Services (DPSS) and administered by the Community Development Commission (CDC), through a Memorandum of Understanding (MOU).

DPSS has stated that it was unable to claim $5.8 million in grant advances against its Fiscal Year (FY) 2000-01 Single Allocation Funds because CDC did not submit expenditure documentation within necessary timeframes. As a result, DPSS had to use its Performance Incentive Funds (PIF) to pay the expenditures, thereby reducing the PIF balance available to fund future child care grants.

SCOPE/OBJECTIVES

We conducted our review at the request of the First Supervisorial District. The purpose of our review was to determine the reason(s) DPSS was unable to claim $5.8 million in grant funds advanced to CDC in June 2001 against DPSS' FY 2000-01 Single Allocation Funds. We also reviewed CDC's expenditure reconciliation process, monitoring of grantees, and compliance with program requirements. Finally, we reviewed CDC's administrative costs to ensure they were appropriate and adequately supported.

METHODOLOGY

As part of our review, we conducted interviews with program and contracting management and staff from DPSS and CDC. We reviewed applicable documents, including the grant agreement, MOU and related correspondence between DPSS and CDC regarding the MOU. Finally, we performed a detailed review of a sample of grant files maintained by CDC.

COMMENTS AND RECOMMENDATIONS

Single Allocation Funds

DPSS did not advance the $5.8 million (which represented an accumulated balance of approved grants since the program's inception) until June 2001, after CDC and DPSS signed the MOU in May 2001. However, it should be noted that DPSS did not lose the $5.8 million in Single Allocation funds for FY 2000-01. DPSS subsequently reported to the first Supervisorial District that DPSS did in fact claim $3.5 million of the $5.8 million to the Single Allocation in FY 2000-01. In FY 2001-02, DPSS used PIF monies to pay

the remaining $2.3 million in expenditures, thereby reducing the PIF balance available to fund future child care grants.

Program Administration

We found that CDC did not have in place the necessary infrastructures for spending program funds timely. For example, CDC disbursed only $3.4 million (59%) of the $5.8 million in grant funds it requested and received from DPSS as of June 30, 2001. It was not until June 2002, one year after initially receiving the $5.8 million, that CDC completely disbursed the $5.8 million to eligible grantees. We attribute this to the fact that CDC requested grant funds from DPSS when CDC approved a grantee's application, as opposed to when CDC signed the grantee's agreement.

Grantee Expenditure Documentation

We also reviewed CDC's administration of the grant funds, including obtaining sufficient documentation from grantees to ensure expenditures are justified.

As of November 2002, CDC had approved 328 grants totaling $9.1 million and had disbursed approximately $5.9 million of this amount. CDC stated that of the $5.9 million in grants disbursed, they had $4.8 million (81%) in expenditure documentation from the grantees. We selected and reviewed a sample of 12 grantee case files to determine whether the expenditure documentation was adequate and complied with each grantee's agreement.

For the 12 grantee case files we reviewed, CDC staff determined the 12 grantees submitted documentation that supported expenditures of $426,352 (80%) of the total grants of $534,027. However, we found the grantees submitted documentation that supported expenditures of only $234,351 (44%) of the total grant amounts. This significant difference is primarily attributable to the fact that CDC staff accepted expenditure documentation that did not always demonstrate that an outlay of funds occurred. Examples include:

- Acceptance of a photocopy of a quotation and a vendor proposal in the amount of $43,267 and $22,000, respectively, but no evidence that the purchases ever occurred.

- Acceptance of a photocopy of an order form in the amount of $8,863. Because an order/reference number was hand-written on the order form, we contacted the vendor and found they had no record of the purchase.

- Acceptance of a receipt totaling $7,973, even though the receipt clearly indicated a balance of $3,929, plus court costs and interest, was due to the vendor. We contacted the vendor who verified the balance remains outstanding and the vendor has filed a lawsuit to collect amounts due.

To correct the deficiencies noted above and to ensure program funds are appropriately accounted for, CDC and DPSS need to develop a corrective action plan which should include a re-reconciliation of all grantee case files using the methodology employed by the Auditor-Controller, and if necessary, the pursuit of additional documentation from grantees to support program expenditures and the collection of unsupported or disallowed expenditures. The Auditor-Controller personnel can provide technical assistance training to CDC and DPSS staff.

Recommendation

1. **DPSS and CDC management develop a corrective action plan which includes the re-reconciliation of grantee case files, and if necessary, the pursuit of additional documentation from grantees to support program expenditures and the collection of unsupported or disallowed expenditures.**

Program Monitoring

The MOU required CDC to conduct home visits within 45 days of the issuance of grant funds, and monthly visits thereafter for grantees that had not yet completed contract requirements. Upon satisfying all contract requirements, CDC was required to conduct quarterly visits until the end of the grantee's three-year contract. If the grantee failed to provide receipts for purchased items, repairs, etc., as agreed per grantees contracts or when the grantee did not stay in business for the required three years, CDC was required to take action to recover the funds.

Our review disclosed that CDC has not complied with the monitoring requirements of its MOU with DPSS. Specifically, we noted the following:

- Nine (75%) of 12 cases did not receive on-site monitoring visits within 45 days of the issuance of grant funds, as required. As of November 2002, almost a year and a half after funding, the nine grantees still had not received an on-site visit.

- Three (25%) of 12 grantees received on-site monitoring visits. However, we noted a number of deficiencies in the manner in which these three monitoring visits were conducted and documented. For example, the monitoring instrument does not contain instructions for or require monitors to physically inspect items purchased by the grantee, to ensure funds were spent on allowable program expenditures. We also found the monitor did not fully complete the instruments, nor did the monitor clearly document findings relating to the visit.

CDC stated that they did not give the monitoring sufficient consideration until much later in the program, due to the priority of approving applications and disbursing funds to approved grantees. Accordingly, to correct the monitoring deficiencies noted above and to ensure program funds are appropriately accounted for, CDC needs to revise its

monitoring instrument to ensure monitoring results are clearly documented, and perform on-site monitoring visits on each grantee using the revised instrument, as follows:

Recommendations

CDC management:

2. **Revise the monitoring instrument to include physical inspection of items purchased by grantee, and a determination of the increases, if any, in child-care capacity through a review of child-care attendance records.**

3. **Perform monitoring visits on each grantee, using the revised monitoring instrument, and require staff to clearly document the results of their monitoring efforts.**

We met with CDC staff during the course of our fieldwork to discuss these monitoring deficiencies and the need for CDC to revise its monitoring instrument and perform monitoring visits on each grantee. CDC has begun to implement these recommended actions.

Compliance with Program Requirements

To be funded under the child care program, applicants were required to operate existing or new child-care facilities in one of 102 zip codes designated as high need areas. In addition, applicants were required to submit a number of documents to CDC as part of the application process, including an application, financial statements, credit reports, business plans, etc. Because the initial response to the program far exceeded available resources, DPSS and CDC staff agreed to give priority to prospective applicants providing child care services in the top 50 zip codes. Staff also developed an "EZ" Grant and Loan application to streamline the application process for those grantees who were not requesting funds for leasehold and capital improvements.

Completed applications were initially submitted to CDC who then forwarded the applications to a Grant Review Committee, comprised of DPSS, CDC and other relevant stakeholders (i.e., CAO, Los Angeles County Office of Education, and local child care resource and referral agency staff) for approval. However, CDC had sole authority for approving EZ Grant applications. Upon approving an application, CDC and the grantee signed a Forgivable Loan and Security Agreement, which stated that amounts disbursed were considered loans until the grantee complied with the terms and conditions of the agreement. The terms and conditions required the grantee to submit receipts to support program expenditures and to provide increased child care capacity over the three year term of the loan. Upon grantee's full compliance, the principal and interest balances were converted to a grant. Grantees defaulting on the loan were responsible for full repayment of the loan plus accrued interest.

During our review of the 12 grantee case files, we noted CDC did not consistently comply with the following program requirements:

- **Collect expenditure documentation timely**

  We noted that grantees did not always submit expenditure documentation within 15 days from the date CDC disbursed the funds, as required by the grant agreement for expenditures that were not construction related. We also found that CDC performed little, if any, follow-up regarding late documentation. For example, we found that CDC first notified nine of the 12 grantees in June 2002 of the need to submit remaining receipts or repay any outstanding amounts. This was 12 to 14 months after first disbursing funds to these grantees. This notification also stated that CDC would take additional action if the grantee failed to submit receipts or funds within five business days of the date of the letter. However, as of November 2002, CDC had not taken further action, and only one grantee returned a portion ($943) of the amount requested by CDC ($9,484).

- **Follow EZ grant funding limitations**

  In one of 12 (8%) cases, the grantee, an operator of a small Family Child Care Home, was approved for an EZ start-up grant of $23,500 and received $23,255, but the maximum level of funding for this type of home was $15,000. CDC stated that their practice was to fund grantees the maximum allowed for the next size home (in this instance a large Family Child-Care Home) if the grantee planned to increase capacity. However, the case file did not include any documentation to support a planned increase in capacity.

- **Fund fiscally or operationally viable grantees**

  Per the grant agreement, grantees were required to operate for a period of not less than three years. However, in two cases, CDC funded grantees experiencing significant financial difficulties. In one instance, at the time of the application approval process, the grantee was in arrears on a business lease by approximately $112,000 based on a letter from the grantee's landlord contained in the case file. CDC funded the grantee a total of $53,930 of which $6,205 was directly paid to the landlord for the arrearage. In addition, according to Complaint Investigation Reports and Facility Evaluation Reports in the case file, the same grantee received numerous complaints and was cited and fined for several violations by the State of California, Department of Social Services. The violations included shortage of food for children, unusual punishment, and failing to notify the authorities when a child ran away.

  In another instance, the grantee's credit report indicated serious delinquencies as well as numerous accounts carrying balances beyond credit limits. Although the grant application was approved by the Grant and Loan Committee, CDC presented

the application for approval subject to CDC's receipt and approval of the grantee's credit report.

Funding individuals with poor credit and/or financial difficulties poses significant risk in terms of the grantees' ability to operate for the required three-year period, and an even greater risk that funds may not be spent for the stated program purpose.

- **Enforce purchasing requirements**

  According to the agreement, grantees were required to provide CDC with two vendor quotations for items costing over $300 and three vendor quotations for items costing $1,000 or more. For all 12 (100%) cases, vendor quotes were either not obtained as required by the agreement, or the quotes and winning bidders were not clearly documented in the grantee case file.

  Recommendation

  None. There are no recommendations relating to this area as CDC does not plan to disburse additional funds to grantees nor is CDC currently allowing grantees to incur program expenditures.

Administrative Expenditures

Under the agreement between DPSS and CDC, CDC could claim for reimbursement of their administrative costs to operate the Loan Program. Administrative costs included, but were not limited to, salaries and employee benefits, contract staff, rent, telephone, supplies, transportation, and indirect costs. CDC was to submit monthly invoices for administrative costs within 15 calendar days after the end of the month in which they provided services. We reviewed CDC's administrative claims for the period September 1999 through May 2002 and noted that on average, administrative claims were submitted 109 days beyond established timeframes.

We also reviewed supporting documentation for the expenditures claimed by CDC to determine if amounts billed were adequately supported. Overall, CDC was able to provide sufficient documentation to support the great majority of its expenditures claimed, with the exception of the following limited instances:

- **Salaries**

  Our review of CDC's administrative claims disclosed that salary costs claimed were generally within budget. However, CDC was unable to readily provide complete and detailed salary records to support amounts claimed for calendar year 2001, as requested. When some of the data was provided, we were unable to easily reconcile the salary records to the amounts claimed. DPSS staff stated that they had made similar requests for salary data but CDC was unable to

provide it. CDC should ensure that it maintains detailed records supporting salary costs it claims and that it makes these records available upon request.

Recommendation

4. **CDC management maintain detailed records to support compensation costs it claims and that it make those records available upon request.**

- **Contract Services**

We found that for a program evaluation contract, CDC did not establish specific or measurable contract deliverables. CDC paid the contractor approximately $130,000 of the $365,942 total contract amount before CDC terminated the contract due to a lack of funding. CDC did not receive progress reports or other documented evidence to demonstrate the contractor's progress throughout the term of the contract. Before it terminated the contract, CDC received a one and one-half page draft report indicating that child-care slots had increased by approximately 9% as a result of the program. We contacted the contractor and found that she based her results solely on data self-reported by grantees during telephone surveys. In the future, CDC needs to ensure its contracts require specific and measurable contract deliverables.

Recommendation

5. **In the future, CDC management ensure its contracts require specific and measurable contract deliverables.**

We reviewed another contract in which the contractor was to market and provide community presentations of the Loan Program and provide technical assistance, including translation/interpretation, to applicants in the Asian Pacific Islander communities. CDC paid the contractor approximately $100,000 of the $150,000 total contract amount before terminating the contract due to a lack of funding. Although the contract contained specific contract deliverables, the contract did not require the contractor to submit periodic reports of services rendered and/or evidence of work completed (e.g., sign-in sheets from community meetings or copies of newspaper advertisements placed.) In the future, CDC should require contractors responsible for program marketing and community outreach to submit evidence of work completed.

Recommendation

6. **CDC management require contractors responsible for program marketing and community outreach to submit evidence of work completed.**

- **Automobile**

  Between July 2001 and May 2002, CDC claimed $13,121 in costs related to approximately three automobiles. However, the program manager stated that the program had only one automobile assigned to it on a full-time basis. CDC stated its allocation was based on records its fleet management staff maintained, but they were unable to provide these records to us by the end of our fieldwork. Nevertheless, these records conflict with the program manager's statements. CDC should reconcile this difference in the number of automobiles charged to the program and process any necessary adjustments.

  Recommendation

  7. CDC management reconcile the difference in the number of automobiles charged to the program and process any necessary adjustments.

- **Rent**

  CDC erroneously charged $13,336 in rent expense to the program. The rent expense was related to CDC's headquarters in Monterey Park. CDC staff stated this charge was an error that they would reverse the charges to correct the error.

  Recommendation

  8. CDC management ensure the $13,336 in rent expense erroneously charged to the program is corrected.

Community Development Commission

April 10, 2003

TO: J. Tyler McCauley
Auditor-Controller

FROM: Carlos Jackson, Executive Director

SUBJECT: **CHILD CARE CAPACITY DEVELOPMENT GRANT AND LOAN PROGRAM (CCDGLP)**

This memorandum provides an initial response from the Community Development Commission (CDC) to the recommendations contained in the Auditor-Controller's (AC) Report on the Child Care Capacity Development Grant and Loan Program (Loan Program).

We generally agree with the findings and recommendations contained in the report, and as noted in the Department of Public Social Services (DPSS) response (attached), our departments have agreed on a corrective action plan to address the recommendation pertaining to the reconciliation of grantee case files. In fact, your staff has been kind enough to provide Loan Program staff with Auditor Controller approved methodology to reconcile files and conduct site reviews. Child Care Program staff has been using the AC approved methodology for several weeks as we close out the program.

With regard to the remaining recommendations, we have already corrected or are in the process of correcting the noted deficiencies. We will provide the Board of Supervisors with a response outlining our specific corrective actions within 60 days of the issuance of the report.

If you have any questions please call me at (323) 890-7400.

CJ:cdc

County of Los Angeles
Department of Public Social Services

Bryce Yokomizo
Director

April 10, 2003

TO: J. Tyler McCauley
Auditor-Controller

FROM: Bryce Yokomizo, Director

SUBJECT: CHILD CARE CAPACITY DEVELOPMENT GRANT AND LOAN PROGRAM (CCDGLP)

This is to provide a response relative to one recommendation in your draft report to the Board on the results of the CCCDGLP audit, that the Department of Public Social Services (DPSS) and the Community Development Commission (CDC) develop a corrective action plan to address reconciliation of the CCDGLP grantee files.

Specifically, the report recommends that DPSS and CDC work together to develop a plan to include the reconciliation of grantee case files, and if necessary, the pursuit of additional documentation from grantees to support program expenditures and the collection of unsupported or disallowed expenditures. CDC reports that its staff has begun reconciling case files and monitoring child care facilities utilizing A-C approved methods.

On April 7, 2003, DPSS and CDC staff met and agreed upon a corrective action plan which includes the following:

- Four DPSS and six CDC staff will be assigned full time to the reconciliation process;
- The Auditor Controller (A-C) will provide training to this dedicated staff, using A-C approved methodology;
- As file reviews are completed, CDC will handle follow-up on the findings, i.e., make monitoring site visits using A-C approved methodology; initiate collections as appropriate; and refer non-complying grantees to the Treasurer-Tax Collector for further collections efforts, as needed; and
- Provide a joint report to the A-C following completion of the review.

Teri Kasman, A-C liaison, confirmed that her staff is preparing the training packet and a one-half day training session is scheduled for either April 22 or April 23, 2003. Reconciliation of the grantee files will commence immediately following the training session.

CDC Executive Director Carlos Jackson has reviewed and concurs with this response.

Please let me know if you have any questions.

BY:bfs

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