

U.S. Department of Energy
Office of Inspector General
Office of Audits and Inspections

Examination Report

Cuyahoga County of Ohio
Department of Development –
Weatherization Assistance Program
Funds Provided by the American
Recovery and Reinvestment Act of
2009



OAS-RA-11-19

September 2011



Department of Energy
Washington, DC 20585

September 29, 2011

**MEMORANDUM FOR THE ACTING ASSISTANT SECRETARY FOR ENERGY
EFFICIENCY AND RENEWABLE ENERGY**

FROM: Rickey R. Hass
Deputy Inspector General
for Audits and Inspections
Office of Inspector General

SUBJECT: INFORMATION: Examination Report on "Cuyahoga County of Ohio Department of Development – Weatherization Assistance Funds Provided by the American Recovery and Reinvestment Act of 2009"

BACKGROUND

The attached report presents the results of an examination of the Cuyahoga County of Ohio Department of Development's (County) implementation of the American Recovery and Reinvestment Act of 2009 (Recovery Act) Weatherization Assistance Program (Weatherization Program). The Office of Inspector General (OIG) contracted with an independent certified public accounting firm, Lopez and Company, LLP, to express an opinion on the County's compliance with Federal and State laws, regulations, and program guidelines applicable to the Weatherization Program. The County is a sub-recipient of the Department of Energy's (Department) Recovery Act Weatherization Program funding for the State of Ohio.

The Recovery Act was enacted to stimulate the economy and encourage investment in the Nation's energy future. As part of the Recovery Act, the Weatherization Program received \$5 billion to reduce energy consumption for low-income households through energy efficient upgrades. The State of Ohio received \$267 million in Recovery Act Weatherization Program funding, of which \$9.4 million was allocated to the County. The State of Ohio Department of Development was responsible for administering Weatherization Program grants, including funds provided to the County.

CONCLUSIONS AND OBSERVATIONS

Lopez and Company, LLP expressed the opinion that except for the weaknesses described in its report, the County complied in all material respects with the requirements and guidelines relative to the Weatherization Program for the period July 1, 2009 through October 31, 2010. However, the examination found that the County:

- May have approved applicants for weatherization services based on outdated income information. The County relied on the State's verification of income eligibility, but did not verify that the income information in the State's database was based on the 12-month period immediately prior to application;

- Did not reimburse interest earned on cash advances in a timely manner. As a result of the examination, on July 7, 2011, the County reported it had returned more than \$76,000 in earned interest to the State Treasurer of Ohio for remittance to the U.S. Department of the Treasury;
- Had a significant percentage of homes requiring re-work prior to completion. Specifically, 13 of 35 homes reviewed had final inspections that identified re-work needed. Examples of re-work needed included ducts not properly sealed; exterior siding not properly installed; and, two instances in which the wrong carbon monoxide detector had been installed; and,
- Did not verify the number of work hours reported to the State by one contractor or verify that it had paid wages in accordance with Davis-Bacon Act requirements.

The report makes recommendations to the County to improve administration of its Weatherization Program. The County provided comments that expressed agreement with the recommendations and provided planned and ongoing actions to address the issues identified. The State of Ohio also concurred with the findings and recommendations in the examination report and agreed with the County's planned corrective actions. While these comments and planned corrective actions are responsive to our recommendations, the Department needs to ensure the planned actions are taken.

RECOMMENDATIONS

We recommend the Acting Assistant Secretary for Energy Efficiency and Renewable Energy:

1. Ensure appropriate action is taken by the State of Ohio to improve administration of Recovery Act Weatherization Program funds at Cuyahoga County.

DEPARTMENT COMMENTS AND AUDITOR RESPONSE

The Department's Office of Energy Efficiency and Renewable Energy concurred with the report's recommendations and stated that during on-site monitoring visits; it would continue to assess the progress towards implementing these and other program improvements. The Department's comments are responsive to our recommendations.

EXAMINATION-LEVEL ATTESTATION

Lopez and Company, LLP conducted its examination in accordance with attestation standards established by the American Institute of Certified Public Accountants as well as those additional standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The examination-level procedures included gaining an understanding of the County's policies and procedures and reviewing applicable Program documentation. The procedures also included an analysis of inspection results, records of corrective actions, and re-

inspections of completed homes/units to ensure that any failures were properly corrected. Finally, an analysis of associated cost data was performed to test the appropriateness of payments.

The OIG monitored the progress of the examination and reviewed the report and related documentation. Our review disclosed no instances where Lopez and Company, LLP did not comply, in all material respects, with the attestation requirements. Lopez and Company, LLP is responsible for the attached report dated September 23, 2011, and the conclusions expressed in the report.

Attachment

cc: Deputy Secretary
Associate Deputy Secretary
Acting Under Secretary for Energy
Chief of Staff



Lopez and Company, LLP
Certified Public Accountants and Business Consultants

EXAMINATION REPORT ON COMPLIANCE

OF

Recovery Act Weatherization Assistance Program

Cuyahoga County of Ohio Department of Development

PERFORMED FOR

U.S. DEPARTMENT OF ENERGY
OFFICE OF INSPECTOR GENERAL

Prepared by

Lopez and Company, LLP

Report Submission Date: September 23, 2011

CONTRACT NUMBER: DE-IG0000017

WORK ORDER NUMBER: 2010-07

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INDEPENDENT ACCOUNTANT'S REPORT

To the Inspector General,
Department of Energy:

We have examined the Cuyahoga County of Ohio Department of Development's (County) compliance with Federal and State laws, regulations, and program guidelines applicable to the Recovery Act Weatherization Assistance Program. The County is responsible for operating the Weatherization Assistance Program in compliance with these laws, regulations, and program guidelines. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the U.S. Government Accountability Office; and, accordingly, included examining, on a test basis, evidence supporting management's compliance with relevant Weatherization Assistance Program Federal and State laws, regulations, and program guidelines, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with specified requirements.

Because of inherent limitations in any internal control structure or financial management system, noncompliance due to error or fraud may occur and not be detected. Also, projections of any evaluation of compliance to future periods are subject to the risk that the internal control structure or financial management system may become inadequate because of changes in conditions or that the degree of compliance with the policies and procedures may deteriorate.

In our opinion, except for the weaknesses described in Section IV of this report, the County complied in all material respects with the aforementioned requirements and guidelines relative to the Weatherization Assistance Program for the period July 1, 2009 through October 31, 2010.

A handwritten signature in black ink that reads "Lopez and Company, LLP". The signature is fluid and cursive, with "Lopez and Company" stacked above "LLP".

Lopez and Company, LLP
Chino Hills, California
September 15, 2011

Section I Description of Cuyahoga County of Ohio Department of Development Weatherization Assistance Program

The Cuyahoga County of Ohio Department of Development (County) operates as a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1810. The County received its grant support primarily from the State of Ohio Department of Development (State of Ohio) for the purpose of participating in the Home Weatherization Assistance Program (Weatherization Program) with funds appropriated under the authority of the American Recovery and Reinvestment Act of 2009 (Recovery Act).

Under the Recovery Act, the State of Ohio received an allocation of approximately \$267 million from the U.S. Department of Energy Office of Energy Efficiency and Renewable Energy for the Weatherization Program. The State of Ohio allocated about \$9.4 million of its grant to the County to weatherize 1,121 homes. Under the Weatherization Program, homeowners and renters received assistance for replacement of existing building components and improvements to reduce energy consumption by sealing duct systems and by installing insulation, cooling and heating systems, and energy efficient windows and doors. Eligible households must have income of less than 200 percent of the poverty level as defined by the U.S. Department of Health and Human Services. The County's grant was to be expended over a two-year period from April 1, 2009 through March 31, 2011. On April 1, 2011, the State of Ohio extended the period of award to March 31, 2012.

Section II Classification of Findings

The findings in this report are classified as follows:

Material Weakness

For purposes of this engagement, a material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the subject matter will not be prevented or detected.

Significant Deficiency

For purposes of this engagement, a significant deficiency is a deficiency in internal control, or combination of deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria or framework such that there is more than a remote likelihood that a misstatement of the subject matter that is more than inconsequential will not be prevented or detected.

Advisory Comment

For purposes of this engagement, an advisory comment represents a control deficiency that is not significant enough to adversely affect the County's ability to record, process, summarize, and report data reliably.

The advisory comments presented in this section represent matters that came to our attention during the course of the review, and are offered to the County's management as an opportunity for improvement. The advisory comments are provided along with recommendations and discussion of the significance of the comments.

Section III Summary of Findings

Area/Finding

Significant Deficiencies

Eligibility

IV.1 Risk of Ineligible Applicants Receiving Weatherization Services

Cash Draw Down

IV.2 Interest Earned on Cash Advances Not Repaid in a Timely Manner

Quality of Work

IV.3 Numerous Projects Required Follow-up Work

Reporting/Davis-Bacon Act

IV.4 Contractor Hours and Wages Not Reported or Verified

Section IV Schedule of Findings

ELIGIBILITY FINDING

IV.1 Risk of Ineligible Applicants Receiving Weatherization Services (Significant Deficiency)

Condition

The County may have approved applicants for weatherization services based on outdated income information. In determining eligibility, the County did not maintain or review applicants' income documentation prior to approval, but instead relied upon applicants' income verification obtained from the State of Ohio's "Approved Client Record" Database. Specifically, for the 30 weatherization client files we reviewed, the State was able to provide supporting income documentation for 12 of the applicants. Under guidance issued by the Department, the State was not required to maintain income documentation. In addition, while all 12 applicants met income requirements for the weatherization program, in all cases eligibility was calculated based on income information of greater than 12 months from the time of the weatherization application, even though the State of Ohio requires that eligibility be based on the 12 months of income immediately prior to application. For the remaining 18 applicant files, we were unable to make an income eligibility determination due to the lack of documentation maintained by the State.

The State's database indicated the State's approval of the applicant, including income eligibility for the Low Income Home Energy Assistance Program (LIHEAP). LIHEAP is a program administered by the State. However, the agreement between the State and the County assigned responsibility to the County for the determination of weatherization eligibility. Accordingly, the County relied upon Federal guidelines, under which applicants who had been previously approved for LIHEAP could be automatically approved for weatherization services. We found that the continuation of this process might result in an applicant being approved for weatherization services based on outdated income information.

Further, in our review, we noted timing differences between the date applicants were approved by the State under the LIHEAP program and the date the same applicants were approved for weatherization services by the County. For example, 9 of the 12 applicants reviewed were approved for weatherization services more than 6 months after the State's LIHEAP eligibility approval. Because the State's Approved Client Records were based on income verification dating back up to 12 months from the time of LIHEAP approval, we noted a risk that some State-approved applicants may not automatically qualify under the income eligibility requirements of the Weatherization Program.

Cause

The County lacked policies and procedures to compare the timeliness of the LIHEAP eligibility date to the weatherization application and determine if the income documentation was within the 12-month weatherization requirement.

Effect

The lack of an income verification process by the County raised the risk that ineligible applicants could receive approval for weatherization services.

Recommendation

- 1.1. To ensure all weatherization applicants are income eligible, we recommend the County develop and implement documented policies and procedures requiring income verification within the 12-month weatherization requirement.

Management Response

Management agreed with the finding and the recommendation and will adjust its current policy to re-verify an applicant's income if more than eight months have elapsed since the date of the State's verification.

CASH DRAW DOWN FINDING

IV.2 Interest Earned on Cash Advances Not Repaid in a Timely Manner (Significant Deficiency)

Condition

The County failed to reimburse interest earned on cash advances in a timely manner. In June 2009, the County had received a one-time advance of \$941,000 for Recovery Act ramp-up activities such as hiring, and equipment and vehicle purchases. The County subsequently submitted reimbursement requests for weatherization costs incurred and received additional Recovery Act funds rather than reduce the amount of its initial advance. State regulations require agencies to place advanced funds in interest bearing accounts and to remit any interest earned minus any administrative fees on an annual basis. Federal regulations require prompt but at least quarterly remittance. While the County had deposited its advanced funds into an interest bearing account, earning more than \$34,600 as of October 2010, it had not remitted the interest to the State for transmission to the U.S. Department of the Treasury (U.S. Treasury) as required. Subsequently, in July 2011, County officials reported that they submitted a payment to the State for interest earned in the amount of over \$76,000.

Cause

The County was unaware of the State and Federal requirements to reimburse interest earned on advance funds to the Government on an annual or quarterly basis. In addition, typical weatherization contracts extend for one-year performance periods, and as a result, the County believed it had to refund interest earned only at the completion of the contract. However, the State's contract for Recovery Act weatherization services was to cover a period of 22 months, and therefore the County did not take action to remit the interest as required.

Effect

The lack of awareness and documented policies regarding advance funding regulations resulted not only in a failure to pay \$34,600 back to the U.S Treasury, but also raised the risk that future interest payments would not be repaid until the end of the contract period.

Recommendation

- 2.1. To ensure the County complies with the advance funding regulations, we recommend that the County develop and implement documented policies and procedures to ensure the County will repay interest earned on cash advances quarterly in accordance with Federal regulations.

Management Response

Management agreed with the finding and recommendation. The County has revised its policy to require payment of interest after each quarter to meet Federal regulations.

QUALITY OF WORK FINDING

IV.3 Numerous Projects Required Follow-up Work (Significant Deficiency)

Condition

We found that a significant proportion of homes required additional work (re-work) prior to completion. Specifically, of the 35 homes/client files we reviewed for quality of work, 13 had final inspections that identified re-work needed. As part of our testing, we reviewed 30 weatherization client files that included four actual home re-inspections accompanied by a State inspector, as well as observations of five final home inspections.

During our review of the 30 client files, we observed Agency inspectors' notes and comments regarding corrective actions required for eight of the 30 projects. According to management, a re-work form should be prepared whenever additional work is required. The re-work form should include the contractor's signature as an indication that they agreed with the additional work required and the inspector's signature as an indication that a re-inspection was performed and work was acceptable. However, all eight files lacked completed re-work forms. Of the remaining 22 project files reviewed, we could not determine if additional work was necessary or performed. In addition, one of the four re-inspected homes required re-work as identified by the State Inspector and all five final inspections observed were in need of re-work as well. Some of the deficiencies found during our observations were instances of ducts not properly sealed, exterior siding not properly installed, and in two cases, the County found that the wrong carbon monoxide detector was installed.

Cause

The County lacked policies and procedures to ensure that all re-work was documented within each applicant's file. Additionally the County lacked a process to summarize and track re-works and related contractor performance. Furthermore, if the contractor was present during the final inspection, it was common practice for the County's inspector to verbally communicate the need for any re-work and give the contractor the opportunity to correct and complete the needed work on the spot. In these cases, the inspector did not complete a re-work form.

Effect

The lack of a process to ensure that re-work forms are completed and summarized raised the risk that re-work may not have been performed and properly inspected as required, and that contractors with a high amount of callbacks were not identified. Additionally, the rate of re-work found during our review indicates a risk that the County may not meet its weatherization production goals.

Recommendations

To ensure all re-work is performed and inspected, we recommend the County develop and implement documented:

- 3.1. Policies and procedures that require all instances of re-work to have completed forms on file, including both contractors' and inspectors' signatures; and,
- 3.2. Procedures for tracking and evaluating contractor performance.

Management Response

Management agreed with the finding and recommendations. The County has reviewed with staff its existing policy that requires signatures/dates of both contractors and inspectors. The County has also developed a tracking system to evaluate contractor performance.

REPORTING / DAVIS-BACON FINDING

IV.4 Contractor Hours and Wages Not Reported or Verified (Significant Deficiency)

Condition

The number of contractor work hours with funding from the Recovery Act was underreported to the State and not verified for Davis-Bacon compliance. In order to determine the number of work hours attributed to the Recovery Act stimulus program, employee timesheets are reviewed, including weekly Davis-Bacon certified payroll. In January 2010, the County engaged a local Certified Public Accounting firm (CPA) to monitor its weatherization contractors for Davis-Bacon compliance. The firm was paid with Recovery Act Funds to perform this service. For weatherization services performed under the Recovery Act, contractors are required to submit weekly reports certifying that their employees are paid at least the minimum wage and/or benefit allowed.

Accordingly, the County is responsible for verifying compliance with this requirement and reporting the number of hours charged to Recovery Act projects to the State.

During the course of our review, we found a contractor, which had worked on 13 weatherization projects from March 2010 through October 2010, had submitted its certified payroll records directly to the State instead of to the CPA firm hired by the County to perform Davis-Bacon Act monitoring. The State, however, did not incorporate the contractor's payroll into its Davis-Bacon reporting or review it for compliance. As a result, the CPA firm did not verify the contractor's compliance with the Davis-Bacon Act for that period and the County failed to identify the missing work hour reports prior to our review. In addition, the contractor's labor hours were not included in the County's Jobs Created and Retained Report submitted to the State. Further, we found that the County failed to include the hours associated with the CPA firm's work in the Jobs Created and Retained Report as well. In total, the CPA firm incurred 722.50 labor hours that should have been included in the County's Jobs Created and Retained Reports.

Cause

The County had no formal policies and procedures to ensure that the CPA firm received a complete listing of all contractors qualified to work on weatherization projects so the firm could determine if contractors' weekly labor reports were missing. In addition, the County was not aware that the CPA firm's hours should have been included in the Jobs Created and Retained Report submitted to the State.

Effect

The lack of formal policies and procedures resulted in the County understating its efforts to meet Recovery Act goals. Additionally, the County, and by extension the State and the Department who relied on the County's data, did not meet the Recovery Act's required standards for transparency and accountability in reporting. Further, the lack of policies

and procedures raised the risk that employees of contractors were not paid wages in accordance with the Davis-Bacon Act and that this could occur again in the future.

Recommendations

We recommend the County develop and implement documented policies and procedures to ensure that the County:

- 4.1. Provides a complete listing of contractors performing weatherization work in a timely manner to the CPA firm monitoring Davis-Bacon Act compliance; and,
- 4.2. Includes all hours worked that were paid with Recovery Act weatherization funds in the County's Jobs Created and Retained Reports it submits to the State.

Management Response

Management agreed to the finding and recommendations. The County is now providing a complete list of contractors to the CPA firm and is cross-checking job reporting with its records to ensure all certified payrolls are sent to and received by the CPA firm.

The County has also corrected its Jobs Created and Retained Reports to include all hours worked and paid for with Recovery Act Weatherization Funds.

Section V Complete Management Response



CUYAHOGA COUNTY DEPARTMENT of DEVELOPMENT

September 15, 2011

Lopez & Company, LLP
3452 E. Foothill Blvd
Pasadena CA 91107

Re: Management Response to Examination Report on compliance of Recovery Act Weatherization Assistance Program – Cuyahoga County of Ohio, Department of Development.

Ladies and Gentlemen:

This is in response to the currently concluded compliance audit of Recovery Act Home Weatherization Assistance Program that was conducted by your company in December of 2010 and January of 2011. Management's response to the findings identified in the Examination Report are as follows:

ELIGIBILITY FINDINGS

IV.1 Risk of ineligible applicants receiving weatherization services.

Management Response:

As discussed with the auditors and with representatives of the United States Department of Energy on July 5, 2011, Cuyahoga County will adjust its current policy, to re-verify applicant income if more than eight months have elapsed since the date on which the State of Ohio verified the applicant's income. Cuyahoga County will continue its current policy to rely on the State of Ohio income verification, confirmed by the State of Ohio's "OCEAN" database. Cuyahoga County consulted with the State of Ohio and did receive email confirmation that the State of Ohio does not object to Cuyahoga County continuing to rely on the State's income verification.

CASH DRAW DOWN FINDINGS

IV.2 Interest earned on cash advances not repaid in a timely manner.

Management Response:

Cuyahoga County has a policy and procedures in place to repay interest earned on cash advances and program income on a yearly basis. Cuyahoga County's federal grants are usually for a one year period with no advance since we draw funds on a reimbursement basis. The interest returned to Federal entity, is therefore, only for program income, and that is returned on a yearly basis. HWAP grants that we receive through State of Ohio are annual grants. Due to the requirement of other state agencies Ohio Department of Development (ODOD) disburses an advance to all agencies at the beginning of the grant period. Cuyahoga County puts this advance in an interest bearing account and returns the interest to Ohio Department of Development at the end of the Grant period, per ODOD's instruction. For ARRA /HWAP grant there was initial confusion due to the time period of this grant being longer than one year. Cuyahoga County has clarified its policy to require repayment of interest on cash advances on a quarterly basis in any future federal grant. For future HWAP grants we will work with Ohio Department of Development and request them not to provide us with advances.

Department of Development, Reserve Square, 1st Floor
1701 E. 12th Street, Cleveland, Ohio 44114
(216) 443-7260, FAX (216) 443-7258, Ohio Relay Service 711

Section V Complete Management Response

Repayment of interest earned for the period July 1, 2009 to December 31, 2010, in the amount of \$76,507.73 has been processed. Check number F5800050 dated July 7, 2011, is being mailed to the Treasurer, State of Ohio. We are also working towards processing a payment for interest earned through September 2011

QUALITY OF WORK FINDING

IV.3 Numerous projects required follow-up work

Management Response:

Cuyahoga County has reviewed with its staff its existing policy that requires signatures/dates of both contractors and inspectors on file to issue payment for all work including re-work.

Cuyahoga County has developed a tracking system to evaluate contractor performance; the system includes both documentation of work corrected during the final inspection and work that required a written call back due to a failed final inspection.

REPORTING / DAVIS-BACON FINDING

IV.4 Contractor hours and wages not reported or verified

Management Response:

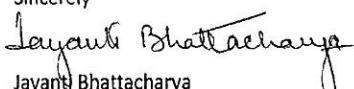
During the startup period of the grant, while Cuyahoga County was in the process of procuring CPA services to assist with Davis-Bacon monitoring, one new contractor incorrectly sent its weekly certified payrolls directly to the State of Ohio instead of to Cuyahoga County for transmission to the CPA firm. Cuyahoga County has provided its CPA firm with the complete list of contractors and does cross-check job reporting with its records to ensure all certified weekly payrolls are sent to and received by its CPA firm. In addition, Cuyahoga County provides its CPA firm with an electronic copy of all work orders generated from our office.

Cuyahoga County has corrected its Jobs Created and Retained Reports to include hours worked by its own staff and staff of its CPA firm, as well as hours worked by employees of its contractors.

Cuyahoga County, Department of Development is committed to comply with all grant related rules and regulations. We also try to ensure that all activities, projects and performances are in compliance with all federal and state guidelines. We would like to assure that with current updates in procedures, these issues will not occur in future

If you have any question regarding this response, please do not hesitate to contact me at (216) 443-2136, Paul Herdeg, Housing Manager at (216) 443-7257 or Robert Given, Building Rehab. Specialist, Supervisor at (216) 443-6877.

Sincerely



Jayanti Bhattacharya
Business Services Manager

CC: Larry Benders
Robert Given
Paul Herdeg
Patricia Stokes
Judith Weyburne

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