

Community Action: Serious Financial Problems at the Columbus Community Action Organization: Hrd-86-38





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(Prof. Mark Ratke Jr.)*

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Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.Pursuant to a congressional request, GAO reviewed whether the Columbus Metropolitan Area Community Action Organization (CMACAO) misused federal funds in operating its programs. GAO noted that it used data from a public accounting firm s audit report on CMACAO financial activities to help determine whether CMACAO had financial management problems. GAO found that: (1) CMACAO lacked an adequate financial management system for managing its fiscal operations and controlling revenue and expenses; (2) the auditor did not express an opinion on CMACAO financial statements which disclosed significant weaknesses in CMACAO financial procedures and internal controls; and (3) CMACAO did not always make timely entries to its accounting records during fiscal year 1985, nor did it prepare agencywide financial statements to assess its cash and debt position. GAO also found that: (1) CMACAO had insufficient cash during fiscal year 1985, because complete and accurate grant applications were not submitted; (2) CMACAO delayed payment of other agency expenses to pay program salaries until state funds were received; (3) CMACAO improperly transferred funds between grant programs, which it later repaid to the funding sources, to compensate for its financial problems in prior years; (4) there was no evidence to support allegations raised against CMACAO involving the destruction of financial records, the purchase of overvalued land used in a CMACAO-support project, and the misuse of Head Start playground equipment funds; and (5) CMACAO is trying to strengthen its management and financial position by restructuring and automating its financial management system and developing alternative ways to resolve delinquent debts.

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