



U.S. ENVIRONMENTAL PROTECTION AGENCY

OFFICE OF INSPECTOR GENERAL

Examination of Costs Claimed Under EPA Cooperative Agreements 2A-96104501 and 2A-96107201 Awarded Under the Recovery Act to Chelsea Collaborative Inc., Chelsea, Massachusetts

Report No. 13-R-0353

August 22, 2013



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Report Contributors:

Jean Bloom
Cara Lindsey
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Abbreviations

CA	Cooperative Agreement
CCI	Chelsea Collaborative Inc.
CFR	Code of Federal Regulations
DERA	Diesel Emissions Reduction Act
EPA	U.S. Environmental Protection Agency
FFR	Federal Financial Report
FY	Fiscal Year
NEPC	New England Produce Center
OIG	Office of Inspector General
OMB	Office of Management and Budget
Recovery Act	American Recovery and Reinvestment Act of 2009
TRU	Trailer Refrigeration Unit

Cover photo: Old and new transportation refrigeration units at the New England Produce Center in Chelsea, Massachusetts. (EPA OIG photo)

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At a Glance

Why We Did This Review

The U.S. Environmental Protection Agency awarded Chelsea Collaborative Inc. cooperative agreements 2A-96107201 and 2A-96104501 in 2009, under the American Recovery and Reinvestment Act of 2009, in the amounts of \$1,563,480 and \$357,946, respectively. The EPA Office of Inspector General conducted this review to determine whether CCI complied with federal requirements and the terms and conditions for Diesel Emissions Reduction Act grants awarded under the Recovery Act.

This report addresses the following EPA Goal or Cross-Cutting Strategy:

- *Taking action on climate change and improving air quality.*

For further information, contact our Office of Congressional and Public Affairs at (202) 566-2391.

The full report is at:
www.epa.gov/oig/reports/2013/20130822-13-P-0353.pdf

Examination of Costs Claimed Under EPA Cooperative Agreements 2A-96104501 and 2A-96107201 Awarded Under the Recovery Act to Chelsea Collaborative Inc., Chelsea, Massachusetts

What We Found

CCI's financial management system supports that funds drawn under the two cooperative agreements are reasonable, allocable and allowable in accordance with federal requirements and the terms and conditions for the Diesel Emissions Reduction Act. However, the system does not meet certain federal requirements under the Code of Federal Regulations in 40 CFR 30.21, as it was unable to provide timely financial information and reporting. As a result, there was limited assurance that the recipient claimed all eligible costs or the financial management system and Federal Financial Reports reflect the actual costs.

CCI generally complied with the applicable Recovery Act requirements. We reviewed CCI's compliance with select Recovery Act requirements and determined that:

- The Buy American requirements under Section 1605 of the Recovery Act were not applicable.
- The Wage Rate requirements under Section 1606 of the Recovery Act were met.

CCI's methodology for calculating its estimate of the number of jobs created or retained with Recovery Act funding did not meet Office of Management and Budget reporting guidance for Section 1512 of the Recovery Act.

Recommendations and Planned Corrective Actions

We recommend that the regional administrator, Region 1, require CCI to establish controls to ensure its financial management system complies with the requirement of 40 CFR 30.21 to provide accurate, current and complete disclosure, and attend future grant recipient training. We recommend that Region 1 ensure CCI's calculations for number of jobs created or retained meets OMB guidance on Recovery Act reporting, and that CCI correct and submit the number of jobs created or jobs retained documentation. Lastly, we recommend that Region 1 report the findings in the Grantee Compliance Finding Database.

Region 1 agreed to all the recommendations and provided corrective actions and completion dates. The recommendations remain open with corrective actions ongoing. No further response to the report is required.

Noteworthy Achievements

CCI exceeded the expected outcome by repowering 98 diesel transportation refrigeration units with electric units rather than the 79 originally proposed.



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

THE INSPECTOR GENERAL

August 22, 2013

MEMORANDUM

SUBJECT: Examination of Costs Claimed Under EPA Cooperative Agreements
2A-96104501 and 2A-96107201 Awarded Under the Recovery Act to
Chelsea Collaborative Inc., Chelsea, Massachusetts
Report No. 13-R-0353

FROM: Arthur A. Elkins Jr.

A handwritten signature in black ink, appearing to read "Arthur A. Elkins Jr.", is written over the printed name.

TO: Curt Spalding, Regional Administrator
Region 1

This is our report on the subject examination conducted by the Office of Inspector General of the U.S. Environmental Protection Agency. This report contains findings that describe the problems the OIG has identified and corrective actions the OIG recommends. This report represents the opinion of the OIG and does not necessarily represent the final EPA position.

We performed this examination as part of our responsibility under the American Recovery and Reinvestment Act of 2009. The purpose of our examination was to determine whether the amounts drawn by Chelsea Collaborative Inc. under Cooperative Agreements 2A-96104501 and 2A-96107201 were reasonable, allocable and allowable in accordance with federal requirements and terms and conditions for Diesel Emission Reduction Act grants awarded under the Recovery Act. CCI received \$1,921,426 in Recovery Act funds under the EPA awards.

Action Required

You are not required to provide a written response to this final report because you agreed to all recommendations and provided corrective actions and completion dates that meet the intent of the recommendations. The recommendations remain open with corrective actions ongoing. Should you choose to provide a response to this final report, we will post your response on the OIG's public website, along with our memorandum commenting on your response. You should provide your response as an Adobe PDF file that complies with the accessibility requirements of Section 508 of the Rehabilitation Act of 1973, as amended. We will post this report to our website at <http://www.epa.gov/oig>.

If you or your staff have any questions regarding this report, please contact Richard Eyermann, acting assistant inspector general for the Office of Audit, at (202) 566-0899 or eyermann.richard@epa.gov; or Robert Adachi, product line director, at (415) 947-4537 or adachi.robert@epa.gov.

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Chapter 1

Independent Attestation Report

As part of our oversight of cooperative agreement awards by the U.S. Environmental Protection Agency, we have examined Chelsea Collaborative Inc.'s compliance with the requirements of the Code of Federal Regulations under Title 2 Part 230, Cost Principles for Non-Profit Organizations; Title 40 CFR Part 30, Uniform Administrative Requirements for Grants and Agreements with Institutes of Higher Education, Hospitals, and Other Non-Profit Organizations; and the American Recovery and Reinvestment Act of 2009 applicable to the outlays for CAs 2A-96104501 and 2A-96107201. By accepting the funding provided through the CAs, CCI has responsibility for complying with these requirements. Our responsibility is to express an opinion on CCI's compliance based on our examination.

Our examination was conducted in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States and the attestation standards established by the American Institute of Certified Public Accountants. We examined, on a test basis, evidence supporting management's assertion, and performed such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We made site visits to CCI's office and the New England Produce Center located in Chelsea, Massachusetts, where the grant activities were carried out, and performed the following steps:

- Reviewed the grant applications and work plan to determine the scope of the projects and the budget planned for the project.
- Reviewed award documents and amendments for financial information and terms and conditions relevant to our review objective for this Recovery Act grantee.
- Interviewed CCI's personnel to obtain an understanding of the organization's accounting system, internal controls, Federal Financial Report preparation process, and costs reported under the CAs.
- Reviewed costs claimed by the recipient on the FFRs to obtain reasonable assurance that costs complied with the applicable federal laws and regulations and the CAs' terms and conditions.
- Reconciled CCI's FFRs to its accounting records, profit and loss statement and reviewed support for cash draws.
- Reviewed documentation to verify the destruction of diesel engines and conducted an unannounced inventory count to verify the electric engine replacements at the NEPC.

- Reviewed CCI's procurement procedures to determine compliance with 40 CFR Part 30. Obtained a list of contractors, subcontractors and vendors used and reviewed the request for proposals to determine whether contracts were advertised and awarded in an open and free competitive process.
- Selected a judgmental sample of four drawdowns for the NEPC grant and four drawdowns for the Diesel Retrofit grant. We reviewed supporting documentation for the samples to determine whether the drawdowns were reasonable, allocable, allowable and properly supported.
- Reviewed CCI's FFR preparation process to ensure FFRs were prepared in accordance with the applicable laws, regulations and special grant conditions.
- Obtained and reviewed information to determine whether CCI complied with Recovery Act requirements, including the Buy American requirements under Section 1605, Wage Rate requirements under Section 1606, and report requirements under Section 1512.

As part of obtaining reasonable assurance that the grantee's cost claimed under the CAs are free of material misstatement, we performed tests of its compliance with the requirements of 2 CFR Part 230, 40 CFR Part 30, and the terms and conditions of the CAs. We also considered the grantee's internal controls over cost reporting to determine our examination procedures and to express our opinion on the costs claimed. Our consideration of internal control would not necessarily disclose all internal control matters that might be material weaknesses. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

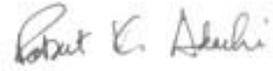
We conducted our audit work between October 2011 and April 2013.

We determined that the funds drawn under the two CAs (2A-96104501 and 2A-96107201) are reasonable, allocable and allowable in accordance with federal requirements and the terms and conditions for the Diesel Emissions Reduction Act. We also determined that the Buy American requirements under Section 1605 of the Recovery Act were not applicable, and that the Wage Rate requirements under Section 1606 of the Recovery Act were met.

Our examination disclosed internal control weaknesses with CCI's financial management system and a reporting error. In particular, CCI's:

- Financial management system could not provide timely information and reporting to ensure compliance with 40 CFR 30.21.

- Reporting of the number of jobs created or retained with Recovery Act funds did not follow Office of Management and Budget reporting guidance.



Robert K. Adachi
Director for Forensic Audits
August 22, 2013

Chapter 2

Introduction

Purpose

The EPA Office of Inspector General conducted this review to determine whether the amounts drawn under CAs 2A-96104501 and 2A-6107201 are supported by costs which are reasonable, allocable and allowable in accordance with applicable laws, regulations and special grant conditions awarded under the Recovery Act and to obtain reasonable assurance about whether CCI has complied with the grant requirements and applicable regulations.

Background

DERA was signed into law in August 2005 under Title VII, Subtitle G, of the Energy Policy Act of 2005. DERA authorized \$200 million per year from fiscal years 2007 to 2011 (a total of \$1 billion) for the EPA to fund programs to achieve significant reduction in diesel emissions in terms of tons of pollution produced and diesel emission exposures, particularly from fleets operating in areas designated by the agency as poor air quality areas. Of the authorized DERA amount, 70 percent is authorized for competitive national grant and low cost revolving loans, as determined by the EPA Administrator. The remaining 30 percent is for state grant and loan programs. Congress appropriated funds for the first time under DERA in FY 2008, in the amount of \$49.2 million. EPA then awarded \$120 million for FYs 2009–2010 and \$49.9 million in FY 2011.

EPA awarded CA 2A-96104501 to CCI on July 10, 2009, to conduct 14 retrofit and four engine upgrades to city-owned vehicles. EPA awarded CA 2A-96107201 to CCI on July 10, 2009, to repower privately owned stationary cold storage trailers at the NEPC, the second-largest produce market in the United States. Under the latter CA, 79 Tier 0 trailer refrigeration units burning off-road diesel 24 hours/day were to be scrapped and 79 new electric-only TRUs, supplied by new conduit, were to be deployed in their place.

According to the limited review performed for EPA's Office of Grants and Debarment, CCI was established in 1988 as the Chelsea Human Services Collaborative. It operates as a Section 501(c)(3) non-profit organization, incorporated in the Commonwealth of Massachusetts. CCI is a civil rights, human empowerment and grassroots organizing force for the community of Chelsea, Massachusetts. CCI's stated purpose is to enhance the social, environmental and economic health of the community and people. It has created programs to meet the current needs of the Chelsea community. One such program is called Green Space, which works to achieve environmental justice by engaging residents,

environmentalists and health advocates in increasing and improving the amount and quality of open space, creating public access and educational opportunities along Chelsea Creek, planting trees, and reducing pollution-related health issues.

The limited review also stated that CCI has about 1,000 regularly involved members and is governed by a board of directors. The general operations and programs are managed and performed by an executive director and supporting staff of nine full-time and 16 part-time employees and interns.

Table 1 provides basic information about the two awards CCI received.

Table 1: DERA awards under the Recovery Act awarded to CCI

Agreement number and title	Project description and budget period	Amount of Recovery Act funds awarded	CCI's contribution
2A-96007201 National Diesel Northeast Produce Refrigeration Electrification	Repower privately-owned stationary cold storage trailers June 1, 2009, to June 30, 2011	\$1,563,480	\$699,037
2A-96104501 Northeast Diesel Collaborative Emissions Reduction Program	Provide 14 retrofits and four engines upgrades May 1, 2009, to September 30, 2011	357,946	125,941
Total		\$1,921,426	\$824,978

Source: EPA CA project files.

Noteworthy Achievements

Under CA 2A-96007201, CCI expected to repower and replace 79 diesel-powered TRUs at the NEPC. CCI exceeded its expected outcome by repowering 98 TRUs.

Follow-Up on Prior Audit Issues

We reviewed the limited-scope Administrative and Financial Management System Report issued by Leon Snead & Company, P.C., on behalf of the EPA Office of Grants and Debarment, dated May 2010. The auditors determined that there were no written policies and procedures for record retention, code of conduct and cost share. Their review of the draft policies and procedures found improvements were needed in the areas of financial management and procurement. We reviewed CCI's response to the report and verified that the finalized policies and procedures were approved by the Board of Directors on June 21, 2010.

Chapter 3

Financial Management System Does Not Meet Certain Federal Requirements

CCI's financial management system does not meet certain federal requirements under 40 CFR 30.21 because it was unable to provide timely financial information and reporting related to its federally sponsored projects. Although CCI ultimately supported the claimed amounts in its FFRs, its financial management system did not maintain all information necessary to support the FFRs in a timely manner. This occurred because CCI:

- Lacked established policies and procedures for recording, processing and reporting federal funds.
- Had limited experience with federal grant requirements.
- Lacked communication between the financial director and associate executive director regarding the accounting of grant costs.

As a result, there was limited assurance CCI claimed all eligible costs it incurred under the CAs, nor that its financial management system and FFRs reflect actual costs. We reconciled the costs drawn and reported on the FFRs under the CAs to CCI's financial management system, and found the costs to be compliant with the applicable federal requirements under the CAs.

Title 40 CFR 30.21 (b) (1), (2) and (3) require recipients to maintain a financial management system that provides:

- Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program.
- Records that identify adequately the source and application of funds for federally sponsored activities. These records shall contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, outlays, income and interest.
- Effective control over and accountability for all funds, property and other assets.

CCI's financial management system does not meet certain federal requirements because it does not provide current (timely) information and complete reporting of financial results. CCI prepared its FFRs based on financial information and external documentation maintained outside its accounting system (e.g., Excel spreadsheet, memorandum records, etc.). Two different employees maintained the financial and external memorandum records. CCI believed it could manage the two systems to adequately account for and report federal funds. Only after

multiple attempts and delays were we able to reconcile the memorandum records to the FFRs.

Although CCI had written policy and procedures, CCI did not establish written policies and procedures for recording, processing and reporting federal funds. Written policies and procedures are an integral component of any internal control system. CCI acknowledges both the absence and need for written procedures. Other than the associate executive director and the financial director, no one at CCI knew how the amounts were calculated and reported on the FFRs. The associate executive director maintained the Excel spreadsheets and the financial director maintained the accounting system records. Insufficient communication between the financial director and executive director regarding the accounting of grant costs complicated the reconciliation of total costs.

These CAs were CCI's first federal awards under the DERA program and Recovery Act. Therefore, CCI had limited experience with federal grant requirements. Since CCI received additional federal funds, it should plan to attend future training for grantees offered by EPA Region 1, which conducts annual new grant recipient training.

Recommendations

We recommend that the regional administrator, Region 1:

1. Prior to awarding CCI any future grants, require CCI to update written policies and procedures to ensure the use of funding provided under the agreement is in compliance with 40 CFR Part 30.21. The controls should ensure:
 - a. Accurate, current and complete disclosure of the financial results of the program funded under the CA.
 - b. Records that identify adequately the source and application of funds provided under the CA.
2. Require CCI to complete the agency's mandatory non-profit recipient online training upon award of a future grant.
3. Report the finding in the Grantee Compliance Findings database.

EPA and Recipient Comments

Region 1 and CCI provided written responses to the draft report on May 23, 2013. Region 1 supplemented its response with a corrective action plan with estimated completion dates on June 13, 2013. We held exit conferences with Region 1 and CCI to discuss the draft report comments and their impact on our final report.

The agency agreed with recommendations 1 and 3 and initially disagreed with recommendation 2. Upon further discussion and additional information, the agency subsequently agreed that the recipient should be required to take the agency's mandatory non-profit training upon award of any future grants. EPA's complete written response is in appendix B, and the corrective action plan is in appendix C.

CCI's written response did not agree or disagree with findings. However, CCI did state that it takes the findings seriously and is engaged with the EPA Region 1 grants compliance officer to address OIG recommendations to ensure full compliance with all requirements of 40 CFR 30.21. CCI's complete written response is in appendix A.

OIG Response

We agree with the agency's corrective action plan submitted on June 13, 2013, and believe that, when implemented, the plan should address the recommendations. We have modified the report accordingly to address the agency's and recipient's comments to the draft report.

Chapter 4

Job Reporting Not In Accordance With OMB Guidance

CCI's methodology for calculating its estimate of the number of jobs created or retained with Recovery Act funding was not in accordance with OMB reporting guidance for Section 1512 of the Recovery Act. CCI included non-Recovery Act-funded hours in its calculations because it did not understand OMB's guidance. Consequently, CCI did not accurately report the number of jobs created or retained with Recovery Act funds.

Recovery Act Section 1512 requires recipients to report an estimate of the number of jobs created and jobs retained by project or activity. OMB is responsible for providing guidance to federal agencies to improve the quality of data reported under Section 1512 of the Recovery Act. On December 18, 2009, OMB issued M-10-08, Updated Guidance on the American Recovery and Reinvestment Act – Data Quality, Non-Reporting Recipients, and Reporting of Job Estimates. This update required jobs created or retained to be calculated based on the work hours funded by the Recovery Act. Recipients of Recovery Act funds should maintain in their administrative files corrections for erroneous and missing data submitted in prior quarterly reports. Further, Section 1512 requires Recovery Act fund recipients to report the estimated number of jobs created and jobs retained by projects. These reports are due each quarter. The guidance requires recipients to report job estimates by dividing the hours worked in the reporting quarter by the hours in a full-time schedule in that quarter.

The number of jobs created or retained by CCI did not follow OMB reporting guidance. According to OMB guidance, the calculation of jobs created or retained should only include work hours funded with Recovery Act funds. CCI's methodology included non-Recovery Act-funded in-kind hours. For the fifth quarter Diesel Retrofit 1512 and sixth quarter New England Produce Center 1512 report, CCI included 65 and 120 hours, respectively, of non-Recovery Act-funded in-kind hours.

CCI's associate executive director acknowledged it improperly included 65 hours in the calculation of jobs created and retained for the Diesel Retrofit Grant, and included 120 hours for the New England Produce Center Grant. This happened because CCI often found OMB's guidance on jobs created and retained confusing and unclear. Further, the guidance was updated a number of times throughout the course of the CAs. CCI believed all hours worked on the project, regardless of funding, were to be included in the calculation. As a result, the inclusion of the in-kind hours in the calculation of the number of jobs created or retained with Recovery Act funding was not accurately reported in the 1512 quarterly reports.

Recommendations

We recommend that the regional administrator, Region 1:

4. Assist CCI with developing a methodology for calculating the number of jobs created or retained for quarterly reports that meets OMB guidance on Recovery Act reporting.
5. Direct CCI to review the calculation of jobs created or retained for all periods reported and correct those erroneous periods.
6. Direct CCI to maintain the corrected jobs documentation in administrative records and submit the correction to the federal government after a schedule has been established by future Recovery Act guidance.
7. Report the finding in the Grantee Compliance Findings database.

EPA and Recipient Comments

Region 1 and CCI provided written responses to the draft report on May 23, 2013. Region 1 supplemented its response with a corrective action plan with estimated completion dates on June 13, 2013. We held exit conferences with Region 1 and CCI to discuss the draft report comments and their impact on our final report.

The agency agreed with recommendations 4, 5, 6 and 7, and suggested we modify the report to include additional language for the issuance of the guidance after award of the Recovery Act funds and the frequent changes to the guidance by the agency. The agency also suggested we modify the report to note CCI's compliance with the Recovery Act reporting requirements with the exception of the job created and retained calculation. EPA's complete written response is in appendix B, and the corrective action plan is in appendix C.

CCI agreed it improperly included hours of individuals working on projects paid for with federal dollars and partner cost share and stated it will correct any job creation and retention documents required by the EPA. CCI noted in its response that OMB's guidance on determining the number of jobs created was often confusing and unclear, and that guidance was updated throughout the course of the grants. CCI's complete written response is in appendix A.

OIG Response

We agree with the agency's corrective action plan submitted on June 13, 2013, and believe that, when implemented, it should address the recommendations. We have modified the report accordingly to address the agency's and recipient's comments to the draft report.

Status of Recommendations and Potential Monetary Benefits

RECOMMENDATIONS						POTENTIAL MONETARY BENEFITS (in \$000s)	
Rec. No.	Page No.	Subject	Status ¹	Action Official	Planned Completion Date	Claimed Amount	Agreed-To Amount
1	7	Prior to awarding CCI any future grants, require CCI to establish written policies and procedures to ensure the use of funding provided under the agreement is in compliance with 40 CFR Part 30.21. The controls should ensure: <ul style="list-style-type: none"> a. Accurate, current and complete disclosure of the financial results of the program funded under the CA. b. Records that identify adequately the source and application of funds provided under the CA. 	O	Regional Administrator, Region 1	December 2013		
2	7	Require CCI to complete the agency's mandatory non-profit recipient on-line training upon award of a future grant.	O	Regional Administrator, Region 1	December 2013		
3	7	Report the finding in the Grantee Compliance Findings database.	O	Regional Administrator, Region 1	March 2014		
4	10	Assist CCI with developing a methodology for calculating the number of jobs created or retained for quarterly reports that meets OMB guidance on Recovery Act reporting.	O	Regional Administrator, Region 1	December 2013		
5	10	Direct CCI to review the calculation of jobs created or retained for all periods reported and correct those erroneous periods.	O	Regional Administrator, Region 1	March 2014		
6	10	Direct CCI to maintain the corrected jobs documentation in administrative records and submit the correction to the federal government after a schedule has been established by future Recovery Act guidance.	O	Regional Administrator, Region 1	March 2014		
7	10	Report the finding in the Grantee Compliance Findings database.	O	Regional Administrator, Region 1	June 2014		

¹ O = recommendation is open with agreed-to corrective actions pending
 C = recommendation is closed with all agreed-to actions completed
 U = recommendation is unresolved with resolution efforts in progress

CCI Comments on Draft Report



Chelsea Collaborative
Empowering People,
Building Our Community.

May 23, 2013

Mr. Robert K. Adachi
Director of Forensic Audits
Ms. Jean Bloom
US EPA Office of Inspector General
5 Post Office Square, Suite 100
OIG 15-1
Boston, MA 02109-3912

Dear Mr. Adachi and Ms. Bloom:

On behalf of the Board of Directors and staff of the Chelsea Collaborative, Inc., we thank you for this opportunity to share our written response to the Office of Inspector General's (OIG) Draft Report *Examination of Costs Claimed Under EPA Cooperative Agreements 2A-96104501 and 2A-96107201 Awarded Under the Recovery Act to Chelsea Collaborative, Inc.*, Project Number OA-FY11-0061.

We're pleased that the Office of Inspector General (OIG) found the Chelsea Collaborative's "costs to be compliant with the applicable federal requirements" and that the Chelsea Collaborative "exceeded the expected outcomes by repowering 90 diesel transportation refrigeration units with electric units rather than the 79 originally proposed."¹ The Chelsea Collaborative offers the following correction to the OIG report. ***The total number of transportation refrigeration units repowered through the two projects was 98 rather than 90.*** The Chelsea Collaborative's success with the two diesel emissions reductions projects has been recognized by the EPA as a 2012 Breathe Easy Award Recipient, as the highlighted success story for EPA Region 1 Recovery Act Projects and through site visits from the US EPA and US OIG national offices.

The Chelsea Collaborative takes this report's findings seriously and is engaged in a process with the US EPA Region 1 Grants Compliance Officer to address OIG recommendations to ensure full compliance with all requirements of 40 CFR 30.21. The Chelsea Collaborative also will correct any job creation and retention documents required by the US EPA.

¹ *Examination of Costs Claimed Under EPA Cooperative Agreements 2A-96104501 and 2A-96107201 Awarded Under the Recovery Act to Chelsea Collaborative, Inc.* OA-FY11-A-0061 At a Glance

Background on Chelsea Collaborative

The Chelsea Collaborative, Inc. (the Collaborative), founded in 1988, is a not-for-profit organization dedicated to the needs of the community of Chelsea. Our mission is to enhance the social, environmental and economic health of the community and its people. We achieve our mission through community organizing and education. The Collaborative sees organizing as a way to build community and achieve lasting change.

The Collaborative's environmental justice work is carried out by the Chelsea Green Space and Recreation Committee (Green Space), a grassroots community committee that receives staffing support from the Collaborative. Green Space votes on and carries out its own work plan. It was established in 1994 when precious open space was built upon for the construction of new schools in Chelsea. In 1996, Green Space became engaged in large-scale environmental justice and public health campaigns. The work supported by the two economic stimulus grants 2A-96104501 (diesel retrofit grant) and 2A-96107201 (New England Produce Center grant) were efforts to reduce diesel air emissions and to bring about a cleaner and healthier environment for all in Chelsea.

Chelsea: Environmental Injustice and Compromised Public Health

Chelsea, at 1.8 square miles, is the smallest city in the state of Massachusetts and one of the most densely populated in the nation. With almost 40,000 residents living within just over a third of the city's total land (only 37.6% of the city is zoned for residential uses), one can see that there is limited open and green space for residents to recreate, relax and enjoy the environmental benefits that so many other communities take for granted.

Approximately 75% of Chelsea residents identify as Hispanic, Black or African American, American Indian, Alaskan Native, Asian and Native Hawaiian or other Pacific Islander. Chelsea's economic reality is stark. The median household income for Chelsea is \$40,487 compared to a statewide median of \$64,509. Similarly, 24% of Chelsea people live below the poverty level compared to 10.5% for the State of Massachusetts.

The Executive Office of Environmental Affairs Environmental Justice Policy classifies every single neighborhood in Chelsea as an environmental justice population.² According to Dr. Daniel R. Faber and Dr. Eric Krieg, Chelsea is the 3rd most intensively overburdened community in Massachusetts.³

Along the Chelsea Creek, more than 123 million gallons of petroleum product are stored for regional use. All of the jet fuel used at Logan International Airport and 70-80%⁴ of the New England Region's heating needs are stored in tanks owned by Global, Gulf Oil and Conoco Philips. In addition to the numerous sources of pollution located along the Chelsea Creek, Chelsea residents must deal with elevated levels of air emissions. Chelsea's level of diesel exhaust exceeds the EPA's reference concentration by 20%.⁵ According to the Clean Air Task Force (CATF), Chelsea is in the highest category for expected lifetime cancer cases from diesel pollution. More than 501 people in Chelsea are likely to develop cancer from diesel pollution, compared to locations like Nantucket which could expect

² www.mass.gov/envir/ej

³ Faber, Dr. Daniel R., and Dr. Eric J. Krieg, Unequal Exposure to Ecological Hazards 2005: Environmental Injustices in the Commonwealth of Massachusetts, page 48, October 12, 2005.

⁴ Boston Harbor Association

⁵ www.epa.gov/ne/eco/airtox/diesel.html

anywhere from zero to 30 cancer cases.⁶ Chelsea has the highest rate of strokes, heart disease and major cardiovascular disease when compared to Boston, Medford, Everett, Malden, Revere, Somerville, Winthrop and Cambridge. These rates are statistically significantly higher than all cities and towns within Route 128 and statistically significantly higher than the state of Massachusetts as a whole.⁷ Chelsea's rate of hospitalizations for all respiratory illnesses for children ages 0 -14 is 54% higher than the state of Massachusetts; and likewise is 53% higher for seniors ages 65 and older.⁸

Background on How the Collaborative Sought EPA Funding

Living and working in Chelsea, Green Space members understood that Chelsea was not the model of good health and a clean environment. However, when a dirty diesel power plant was proposed for the banks of the Chelsea Creek, members learned just how bad Chelsea's ambient air was – even before the introduction of a new major source of air pollution. Using Mass Chip data, state air quality data and EPA non-attainment information, activists became even more aware of just how dire Chelsea's air quality problem was. Green Space organized a successful grassroots campaign with widespread support to stop the permitting and construction of the power plant. Green Space and the entire community of Chelsea celebrated the victory; however the revel was short-lived. Given the bleak air quality data, Green Space immediately launched an air quality campaign to reduce pollutants, particularly those caused by diesel engines.

In June 2008, working with health institutions, businesses, community partners and other key stakeholders in Chelsea, Green Space decided to apply to the EPA's Diesel Emissions Reduction Act (DERA) National Funding Assistance Program to retrofit municipal vehicles in Chelsea. Unfortunately that initial application was denied.

Green Space members continued to work on diesel emission reductions and identified the New England Produce Center (NEPC) as a significant source of diesel air pollution. NEPC is the second largest produce distribution center in the nation. With more than 35 companies, the NEPC provides produce to much of New England and the Mid-Atlantic States. Working with the NEPC Management and Board of Directors, Green Space identified stationary cold storage trailers as a significant source of diesel emissions. The trailers, also known as Transportation Refrigeration Units (TRUs), are cab-less, non-road worthy trucks that provide additional storage space for produce. The TRUs must be temperature controlled. Prior to our work, this climate control was provided through the use of diesel engines. The engines typically were tier 0 engines utilizing red fuel, or diesel fuel with the highest content of sulfur. The fuel is dyed red to ensure it is not used for on-road vehicles. These engines would operate twenty-four hours a day, every day of the year to cool or warm the trailers.

Seeing the TRUs as significant contributors to air pollution and understanding Green Space members' concerns, the Collaborative decided once again to apply for funding from the EPA's DERA funding

⁶ Clean Air Task Force database used *The Lingering Threat Report* (2005)

⁷ MassCHIP, Massachusetts Department of Public Health, *Rate of Hospitalizations for Circulatory Conditions, 1990 – 2003* prepared by Professor Neenah Estrella-Luna, PhD

⁸ MassCHIP, Massachusetts Department of Public Health, *Rate of Hospitalizations for Respiratory Illnesses, 1990 – 2003* prepared by Professor Neenah Estrella-Luna, PhD

initiative. At this time in April 2009, economic stimulus funding was made available to achieve further reaching goals with the DERA program. The Collaborative was successful in its application to repower TRU engines at NEPC (EPA project No. 2A-96107201). In addition, EPA staff reached out to the Collaborative to invite us to re-apply for funding for the retrofit grant that was denied the prior year. In April 2009, the Collaborative sent a revised proposal requesting funding to retrofit municipal and private vehicle fleets in Chelsea. That retrofit grant was favorably awarded (EPA project No. 2A-96104501). Both grants began in July 2009.

Grant Management, Oversight and Results

The Collaborative is a small non-profit that focuses on community organizing and empowerment projects to make lasting changes in Chelsea. Though the organization has grown since its inception in 1988, it remains a small community-based agency. Presently, the Collaborative has a team of nine full time staff. During the implementation of the two EPA grants, the Collaborative had even fewer full time staff. The Collaborative's annual operating budget for the past five years has not exceeded \$1,598,089. This encompasses all of the various programs, full and part-time staff and a summer youth employment initiative which hires 250 youth each summer.

The two DERA grants far exceeded the total organizational budget of the Collaborative. The sum of the federal share of the two grants totaled \$1,921,426. Further, the original goals for project match totaled \$494,870. **The Collaborative completed both DERA projects with 100% success and far exceeded original goals.** The Collaborative secured \$322,722 in additional project match for the two projects resulting in final cost share of \$817,592. Rather than repower 79 TRU engines as proposed in April 2009, the Collaborative completed 98 TRU engine repowers at NEPC; implemented emission control technology and repowered engines on eleven vehicles owned privately and publicly (by the City of Chelsea); and leveraged diesel emissions control technology on five additional vehicles. More than forty individual pieces of equipment (delivery trucks, construction vehicles, marine vessels and TRUs) from twelve fleets were evaluated for inclusion in our project.

The projects also leveraged additional air quality benefits in Chelsea through the following outcomes: 1) Eastern Minerals converted its non-road fleet to ultra-low sulfur diesel; 2) Eastern Minerals made fleet improvements and overhauls of its non-road fleet; and 3) five additional vehicles were retrofitted with diesel oxidation catalysts with funding provided by NESCAUM (mentioned above).

In short, our efforts were successful and achieved lasting results. The tables below demonstrate the qualitative air quality improvements of these two projects.

CHELSEA COLLABORATIVE - TRU REPOWER PROJECT					
	NEPC TRU EMISSION REDUCTIONS (98 eTRUs)		Value [\$/ton] ^{1,2}	TOTAL VALUE	
	Annual (tons/yr)	10 year		Annual	10-year
PM	5.5	54.8	\$1,400,000	\$7,670,395	\$76,703,951
NOx	32.3	322.5	\$3,900	\$125,790	\$1,257,898
VOC	8.8	88.0	\$1,700	\$14,961	\$149,612
CO	23.9	239.3	\$0	\$0	\$0
CO ₂	954.9	9,549.3	\$7	\$6,685	\$66,845
TOTAL				\$7,817,831	\$78,178,305
<p>¹ U.S. Department of Transportation, National Highway Traffic Safety Administration, Draft Environmental Impact Statement, Corporate Average Fuel Economy Standards, Passenger Cars and Light Trucks, Model Years 2011-2015, June 2008, Appendix C, Table VIII-B (Emission Damage Costs) (For NOx, VOC, CO & CO₂)</p> <p>² PM Emission Damage Costs came from the EPA Diesel Emission Quantifier specifically for Suffolk County, MA</p>					

CHELSEA COLLABORATIVE - DPW, Fire Engine and Eastern Mineral Repower and Retrofits						
	Annual Reduction [ton] Chelsea Retrofits	TOTAL REDUCTION [ton]		Value [\$/ton] ^{1,2}	TOTAL VALUE	
		Annual	10 year		Annual	10-year
PM	0.72	0.7	7.2	\$1,400,000	\$1,013,600	\$10,136,000
NOx	4.65	4.6	46.5	\$3,900	\$18,119	\$181,194
VOC	1.41	1.4	14.1	\$1,700	\$2,400	\$24,004
CO	16.27	16.3	162.7	\$0	\$0	\$0
CO ₂	78.00	78.0	780.0	\$7	\$546	\$5,460
TOTAL					\$1,034,666	\$10,346,658
<p>¹ U.S. Department of Transportation, National Highway Traffic Safety Administration, Draft Environmental Impact Statement, Corporate Average Fuel Economy Standards, Passenger Cars and Light Trucks, Model Years 2011-2015, June 2008, Appendix C, Table VIII-B (Emission Damage Costs) (For NOx, VOC, CO & CO₂)</p> <p>² PM Emission Damage Costs came from the EPA Diesel Emission Quantifier specifically for Suffolk County, MA</p>						

The success of these grants was celebrated by the US EPA with a visit from Deputy Administrator Bob Perciasepe in September 2010. Accompanying Mr. Perciasepe were Region 1 Administrator Curt Spalding, MA Department of Environmental Protection (DEP) Commissioner Laurie Burt, Jeffrey Simon Director of Massachusetts Recovery and Reinvestment Office and other elected officials. The NEPC project was highlighted in a video entitled “Chelsea New England Produce Center EPA Clean Diesel TRU Project” and featured on EPA’s website <http://www.epa.gov/region1/eparecovery/>.



Photo from US EPA Headquarters Check Presentation

From L – R:

Mark DeMichaelis, NEPC Vice President, Jeffrey Simon Director, MA Recovery and Reinvestment Office, MA Senator Sal DiDomenico, Peter D’Arrigo, NEPC President, Chelsea City Manager Jay Ash, Roseann Bongiovanni, US EPA Deputy Administrator Bob Perciasepe, Green Space member Cate Maas, US Region 1 Administrator Curt Spalding and MA DEP Commissioner Laurie Burt

In addition, the Collaborative was a recipient of the US EPA’s Breathe Easy Award in April 2012 for its success on these two important projects; and the US EPA has highlighted this work as the Top Recovery Project Success Story for Region 1.

Response to OIG Chapter 3: Financial Management System Does Not Meet Federal Requirements

The Collaborative feels strongly that this chapter is improperly titled and unnecessarily harsh. The Collaborative underwent pre-award certification from the EPA regarding our administrative procedures; and we had an Advance Monitoring Review of our administrative systems. That Review was successfully closed due to our administrative capabilities being compliant with EPA requirements.

Though the title of this section alludes to a complete failure by the Collaborative's financial management system, the main statement of this section proves that the Collaborative's costs were fully justified and the grant was carried out appropriately and correctly. The OIG states that the Collaborative did "support [...] the claimed amounts in the FFRs" and [the Collaborative's] "costs [were] compliant with the applicable federal requirements under the CAs."

The OIG's criticism focused on not having the documentation in a timely manner. While the Collaborative agrees that the documentation may not have been provided as quickly as the OIG may have liked, all appropriate documentation was provided to the auditors as quickly as possible. As stated earlier, the Collaborative is a small organization with few staff who carry out multiple roles on many different projects and administrative duties. The Financial Director works part-time and the Associate Executive Director, who was the primary manager of the grants, works in office three days per week and began working with the OIG auditors on her first day back to work after a three-month maternity leave. All staff involved in the audit worked expeditiously and thoroughly to meet the requests of OIG auditors.

The Collaborative partially agrees that it had limited experience with federal grant requirements. While the Collaborative did have experience with federal grants; the Collaborative did not have any experience with the additional requirements of the economic stimulus funded grants. Collaborative staff participated in all required trainings and worked with grant officers to ensure full compliance with all grant requirements. The Recovery Act required many more staff hours to complete two sets of quarterly reports per grant and jobs analysis in addition to the standard EPA forms and reports. The Collaborative is proud of its work in meeting all deadlines and completing the required reports timely and accurately.

Response to OIG Chapter 4: Grantee Did Not Comply With Recovery Act and OMB Reporting Requirements

The Collaborative recognizes that it did improperly include, on two quarterly reports (out of seven total reports), hours of persons working on the two projects who were paid for with federal dollars and partner cost share (rather than the hours just covered by federal dollars). However, the OMB guidance on determining the number of jobs created was often confusing and unclear. In addition, the OMB issued guidance on how grantees were to determine the job creation seven months after the grants were awarded. Further, there were a number of updates made to this guidance throughout the course of the Collaborative's grants. While minor errors may have been made in this area, it is again unnecessary and harsh to suggest that the Collaborative "did not comply with Recovery Act and OMB Reporting Requirements." This statement simply is not true and negatively characterizes the Collaborative and the great work it accomplished.

Response to OIG Recommendations:

Though most of the recommendations in the report are for EPA Region 1, the Collaborative takes the OIG report and recommendations seriously and will work with all parties, as it has in the past, to ensure the Collaborative is fully compliant with all grant requirements. As stated above, the Collaborative is engaged in a process with the US EPA Region 1 Grants Compliance Officer to address OIG recommendations to ensure our financial management system complies with all requirements of 40 CFR 30.21. In addition, the Collaborative also will correct any job creation and retention documents required by the US EPA.

Conclusion:

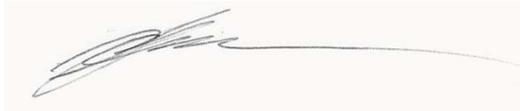
The OIG does little to highlight the Collaborative's achievements in implementing two significant DERA projects. The Collaborative achieved ambitious results on time and on budget; and accomplished more

aggressive air quality benefits than originally projected. As stated above, the US EPA and the Massachusetts Office of Reinvestment and Recovery underscored this great work through various accolades, awards and with their visit in September 2010. The OIG also came to Chelsea to see the accomplishments of the NEPC Project.

The board and staff of the Collaborative find it necessary to stress the fact that we carried out these two impressive projects with limited staffing resources. Of the more than \$1.9 million in federal funding, only \$81,730 of the total was used for personnel and fringe to manage and implement these projects and complete all reporting requirements. That totals 4.25% of the total federal share of the projects. The Collaborative feels that one of the reasons why our grant proposals were successful was due to the fact that DERA grant scoring criteria favored applications with slender administrative budgets in order to maximize funds dedicated to equipment upgrades. As you can see from the above numbers, the Collaborative's administrative budget was in fact slender. In general, ARRA DERA recipients began their projects with relatively slender personnel budgets, and in Chelsea's specific case we worked under budget to comply with reporting requirements and other administrative tasks that were imposed (and periodically tweaked) after the grants were awarded and closed out including the lengthy and time consuming process of the OIG audit. A main section of the OIG report focuses on not having information from the Collaborative in a "timely manner." The Collaborative; however, has been awaiting the OIG draft report for more than eight months.

In closing, we strongly believe we accomplished great results with very limited staffing resources. The OIG's draft report, if not amended, will negatively impact future federal funding opportunities for the Collaborative. Thank you for this opportunity to provide a written response to the OIG draft report.

Sincerely,



Rosalba Medina
Bongiovanni
Collaborative Board President
Executive Director



Gladys Vega
Executive Director

Roseann
Associate

Cc: Curt Spalding, EPA Region 1 Administrator
Ira Leighton, EPA Region 1 Deputy Regional Administrator
Valerie Marshall, EPA Region 1 Grants Compliance Office
Abby Swaine, EPA Region 1 Grant Project Officer
Marge Miranda, EPA Region 1 Grant Project Officer
Chelsea Collaborative Board of Directors

Region 1 Comments on Draft Report



MEMORANDUM

FROM: Michael Kenyon, EPA Region 1, Assistant Regional Administrator

TO: Arthur A. Elkins, Jr. Inspector General

DATE: May 23, 2013

OIG Project Number: OA-FY11-A-0061

SUBJECT: *Examination of Costs Claimed Under EPA Cooperative Agreements 2A-96104501 and 2A-96107201 Awarded Under the Recovery Act to Chelsea Collaborative Inc., April 8, 2013*

Thank you for the opportunity to respond to the issues and recommendations in the above referenced OIG Draft Audit Report.

Below is a summary of the Agency's overall position, along with its position on each of the draft Audit Report recommendations. For those report recommendations with which the agency agrees, we have provided the status of the recommendation, the Agency's explanation and proposed alternatives. For those report recommendations with which the agency does not agree, we have explained our position and proposed alternatives to the recommendations.

AGENCY'S OVERALL POSITION

The R1 AFC gathered regional input on the draft Audit report and held a conference call with the OIG Auditors to discuss the Region's concerns regarding this report. She presented the general view of the Region that Chelsea Collaborative is one of the Region's show case recipients and that the regional staff was concerned that the recipient needs to be accurately portrayed in the report because this report will be made public and the region does not want to see this recipient negatively impacted from this report. She mentioned that this is one of the recipients that has been able to do more with less and that we want to continue to support the work they do.

OIG’S OVERALL RESPONSE TO THE REGION’S CONCERNS

After hearing the Region’s concerns, the Auditor’s agreed that there are several instances where the report needs to have a more balanced approach and that word-smithing is appropriate to change the tone of the report. They agreed that the recipient needs to develop some procedures, but, that they were in a general a good recipient and the report did not reflect that there were procedures in place. The OIG was very receptive to the Region’s concerns and was open to amending the report to reflect the Region’s concerns.

AGENCY’S RESPONSE TO REPORT RECOMMENDATIONS:

AGREEMENTS-The proposed alternatives have been shared with the OIG Auditors. The OIG was open to working with the Region and the OIG indicated that the final report would address a vast majority of the regional concerns. This agreement was documented in a memo. The Region is not submitting the memo at this time. It may submit the memo as a technical document to the final report depending on how well the Region’s concerns are addressed in the final report.

No.	Recommendation	Status	Agency Explanation/ Response	Proposed Alternative
1	<p>Prior to awarding CCI any future grants, require CCI to establish written policies and procedures to ensure the use of funding provided under the agreement is in compliance with 40 CFR Part 30.21 The controls should ensure:</p> <ul style="list-style-type: none"> a. Accurate, current, and complete disclosure of the financial results of the program funded under the CA. b. Records that identify adequately the source and application of funds provided under the CA. 	O	The Regional Grants Compliance Officer is working with CCI to assist them with amending its written accounting procedures to address the OIG recommendations.	Language should be added to the OIG draft report to reflect that CCI had written procedures. However, the procedures need to be revised to address this recommendation.
3	Report the finding in the Grantee Compliance Findings database.	O	This is standard protocol required under the 2750 manual.	
4	Assist CCI with developing a methodology for calculating the number of jobs created or retained for quarterly reports that meets OMB guidance on Recovery Act reporting.	O	CCI has corrected this problem.	Language should be added to the report to reflect that the ARRA funds were awarded prior to the Agency issuing

				guidance. Moreover, the guidance that was issued was frequently amended or revised by the Agency. The report should reflect that CCI complied with all the ARRA reporting requirements except this one.
5	Direct CCI to review the calculation of jobs created or retained for all periods reported and correct those erroneous periods.	O	CCI has corrected this problem.	
6	Direct CCI to maintain the corrected jobs documentation in administrative records and submit the correction to the federal government after a schedule has been established by future Recovery Act guidance.	O	The Agency's Grants Compliance Officer will work with CCI to address this recommendation	
7	Report the finding in the Grantee Compliance Findings database.	O	This is standard protocol required under the 2750 manual.	

DISAGREEMENTS

2	Prior to awarding CCI any future grants, require CCI to attend future grant recipient training.		CCI did attend the mandatory non-profit training.	CCI should be awarded future grants and the Agency will encourage CCI to attend training that is made available to non-profit recipients This recommendation should be changed
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				to reflect that the recipient did participate in the required mandatory grant training
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O = recommendation is open with agreed-to corrective actions pending

C = recommendation is closed with all agreed-to actions completed

U = recommendation is unresolved with resolution efforts in progress

CONTACT INFORMATION:

If you have any questions regarding this response, please contact Valerie Marshall, EPA Region 1 Audit Follow-up Coordinator.

- cc: Jean Bloom: OIG Project Auditor
 Cara Lindsey, OIG Project Auditor
 Abby Swaine, EPA R1 Project Officer
 Jean Crocker, EPA R1 Grants Specialists
 Valerie Marshall, EPA R1 Audit Follow-up Coordinator

Region 1 Corrective Milestone Dates



MEMORANDUM

FROM: Michael Kenyon, EPA Region 1, Assistant Regional Administrator

TO: Arthur A. Elkins, Jr. Inspector General

DATE: June 13, 2013

OIG Project Number: OA-FY11-A-0061

SUBJECT: *Examination of Costs Claimed Under EPA Cooperative Agreements 2A-96104501 and 2A-96107201 Awarded Under the Recovery Act to Chelsea Collaborative Inc., April 8, 2013*

This memo is a follow-up to the Agency's response submitted on May 23, 2013. Based on our discussions with the OIG during the exit conference, the Agency was able to develop a Corrective Action Plan for the recommendations identified in the above referenced draft report.

The agency agrees with the report recommendations as amended per our discussion during the exit conference and is submitting the high-level intended corrective actions and estimated completion dates. The following Corrective Action Plan supplements the Agency's response submitted on May 23, 2013:

No.	Recommendation	Estimated Completion by Quarter and FY
1	Prior to awarding CCI any future grants, require CCI to establish written policies and procedures to ensure the use of funding provided under the agreement is in compliance with 40 CFR Part 30.21 The controls should ensure: a. Accurate, current, and complete disclosure of the financial results of the program funded under the CA. b. Records that identify adequately the source and application of funds provided under the CA.	1 st Quarter FY 2014
2	**Require CCI to complete the Agency's mandatory non-profit recipient training, upon award of any future grants.	1 st Quarter FY 2014
3	Report the finding in the Grantee Compliance Findings database.	2 nd Quarter FY 2014
4	Assist CCI with developing a methodology for calculating the number of jobs created or retained for quarterly reports that meets OMB guidance on Recovery Act reporting.	1 st Quarter FY 2014
5	Direct CCI to review the calculation of jobs created or retained for all periods reported and correct those erroneous periods.	2 nd Quarter FY 2014
6	Direct CCI to maintain the corrected jobs documentation in administrative records and submit the correction to the federal government after a schedule has been established by future Recovery Act guidance.	2 nd Quarter FY 2014
7	Report the finding in the Grantee Compliance Findings database.	3 rd Quarter FY 2014

** Recommendation amended based on discussions with the OIG. It may not reflect the exact language used by the OIG in the final report, due to the OIG clearance yet to occur for the final report.

Distribution

Regional Administrator, Region 1
Deputy Regional Administrator, Region 1
Director, Grants and Interagency Agreements Management Division,
Office of Administration and Resources Management
Agency Follow-Up Official (the CFO)
Agency Follow-Up Coordinator
Audit Follow-Up Coordinator, Region 1
Public Affairs Officer, Region 1
Executive Director, Chelsea Collaborative Inc.