



# Georgia Department of Audits and Accounts Performance Audit Division

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## Why we did this review

This audit was conducted in compliance with O.C.G.A. § 50-8-38, which requires the State Auditor to conduct performance audits of state funds received by the regional commissions in the state.

In conjunction with the Department of Community Affairs (DCA) and the Department of Human Services (DHS), we developed a performance scorecard to evaluate and report on state-funded operations and services of all 12 regional commissions (RCs). We also developed a scorecard to assess RC compliance with selected state laws and regulations, prior audit recommendations, and best practices. Finally, we determined the extent to which the three RCs subjected to agreed-upon procedures in 2014 had implemented the report's recommendations.

## About regional commissions

Georgia's 12 RCs are regional planning entities created by state statute. The RCs are expected to develop, promote, and assist in establishing coordinated and comprehensive planning within their respective regions. DCA contracts with RCs to provide planning services to local governments and for their respective region.

RCs also administer other state and federal programs. For example, some RCs receive significant state funds through contracts with DHS for aging and coordinated transportation services.

## Regional Commissions

### Results of the performance scorecard, compliance scorecard, and follow-up reviews

#### What we found

We found that many regional commissions have taken actions to address issues identified in prior performance audits. In many cases, regional commissions have changed practices to be more consistent with state law or best practices. Our new compliance scorecard shows that most RCs have adopted policies or practices that address problem areas identified in prior audits. In addition, a follow-up review of the three RCs subjected to agreed-upon procedures in 2014 found that they had partially or fully addressed many of the recommendations.

We also adopted a new performance scorecard this year that identifies areas for improvement for RCs. As discussed below, the performance varied across RCs and the areas reviewed.

#### Performance Scorecard

The scorecard contains many of the performance measures found in previous years' balanced scorecards. However, the balanced scorecard ranked RCs relative to one another, while the new performance scorecard has established targets for most measures. The targets are based on performance data collected in prior years and consultation with DCA and DHS. While the measures were in place during the period reviewed, the targets were established after the period.

The performance scorecard has measures in three categories – customer satisfaction, planning staff qualifications, and internal business processes related to planning, aging, and transportation. Fourteen of the measures have performance targets. The number of targets met by a regional commission ranged from nine by Atlanta,

Heart of Georgia and Southern Georgia to three by Central Savannah River Area and Southwest Georgia. Georgia Mountains, Middle Georgia and Northwest Georgia met seven. The average number of measures met or exceeded by the 12 RCs was six.

At least three-fourths of the RCs met performance targets for two measures – local government satisfaction with staff (10 of 12) and average years of planning staff experience (9 of 12). Conversely, performance targets for four measures—local government satisfaction with RC cooperation, planning staff with a master’s degree in planning or an AICP certification, local plan implementation, and contract performance errors—were each met by only two or three RCs.

### Compliance Scorecard

This year we developed a new scorecard to document RC compliance with certain state laws and regulations, prior audit recommendations, and best practices. The areas reviewed include those frequently cited in prior audits, such as travel, appraisals of the executive director, employee business disclosures, the presence of a fund balance policy, and submission of a financial audit on time. For this scorecard, we based our assessment on RC policies, performance appraisals, and financial audits.

We found widespread compliance in most areas tested. Nine RCs had travel policies that were substantially similar to the Statewide Travel Policy, and one other was very similar. The only other noncompliance was associated with fund balance policies (one did not have one) and submission of the financial audit (two were late).

### Follow-up Reviews

This year we conducted follow-up procedures to determine the extent to which three regional commissions fully or partially addressed issues identified during their 2014 review. The original findings were in the areas of administration, aging, planning, and transportation. A summary is as follows:

- The Coastal Regional Commission addressed ten of 15 findings originally identified in 2014. Aging was the area with the least progress, though some issues remained in planning.
- The Northwest Georgia Regional Commission addressed 19 of 20 findings. One issue remained in aging.
- River Valley Regional Commission addressed six of 10 findings. Issues were unaddressed in each area reviewed.

*DCA Response:* “DCA is committed to developing effective relationships with each of the twelve regional commissions. Through enhanced communication and more frequent interaction, we have taken steps to improve customer service as it related to the coordinated planning activities and the planning contracts between each regional commission and DCA, as well as providing training opportunities for board members.”

*Regional Commission Responses:* The regional commissions had varied responses to the performance and compliance scorecards. Regarding the performance scorecard, as in prior years some indicated that it contains measures of local government performance, over which the regional commissions have limited control. Several regional commissions indicated that they would take steps to improve performance in the areas where the performance target was not met. Regional commissions that did not meet all targets in the compliance scorecard generally indicated that they would clarify policies, even when they stated that they were already operating appropriately. Finally, the three regional commissions subjected to the follow-up reviews indicated that additional steps would be taken to fully address the previous findings.

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## Purpose of the Audit

This audit was conducted in compliance with O.C.G.A. § 50-8-38, which requires the state auditor to conduct performance audits of state funds received by the regional commissions in the state.

Specifically, the audit objectives were to:

1. Evaluate the performance of the 12 regional commissions (RCs) in relation to a desired target in the areas of customer satisfaction, planning staff qualifications, and internal business processes.
2. Determine if the 12 RCs are in compliance with selected state laws and regulations, prior audit recommendations, and best practices.
3. Conduct follow-up reviews at three RCs to determine whether they have implemented recommendations made when they were subjected to agreed-upon procedures in 2014.

A description of the objectives, scope, and methodology used in this review is included in [Appendix A](#). A draft of the report was provided to the Department of Community Affairs (DCA), the Department of Human Services (DHS), and the 12 RCs for review, and pertinent responses were incorporated into the report.

[Appendix B](#) shows the state funding each RC received from DCA, DHS and the Department of Natural Resources in fiscal year 2017. We did not include DNR funding in the review because of the relatively low amount provided to RCs.

## Background

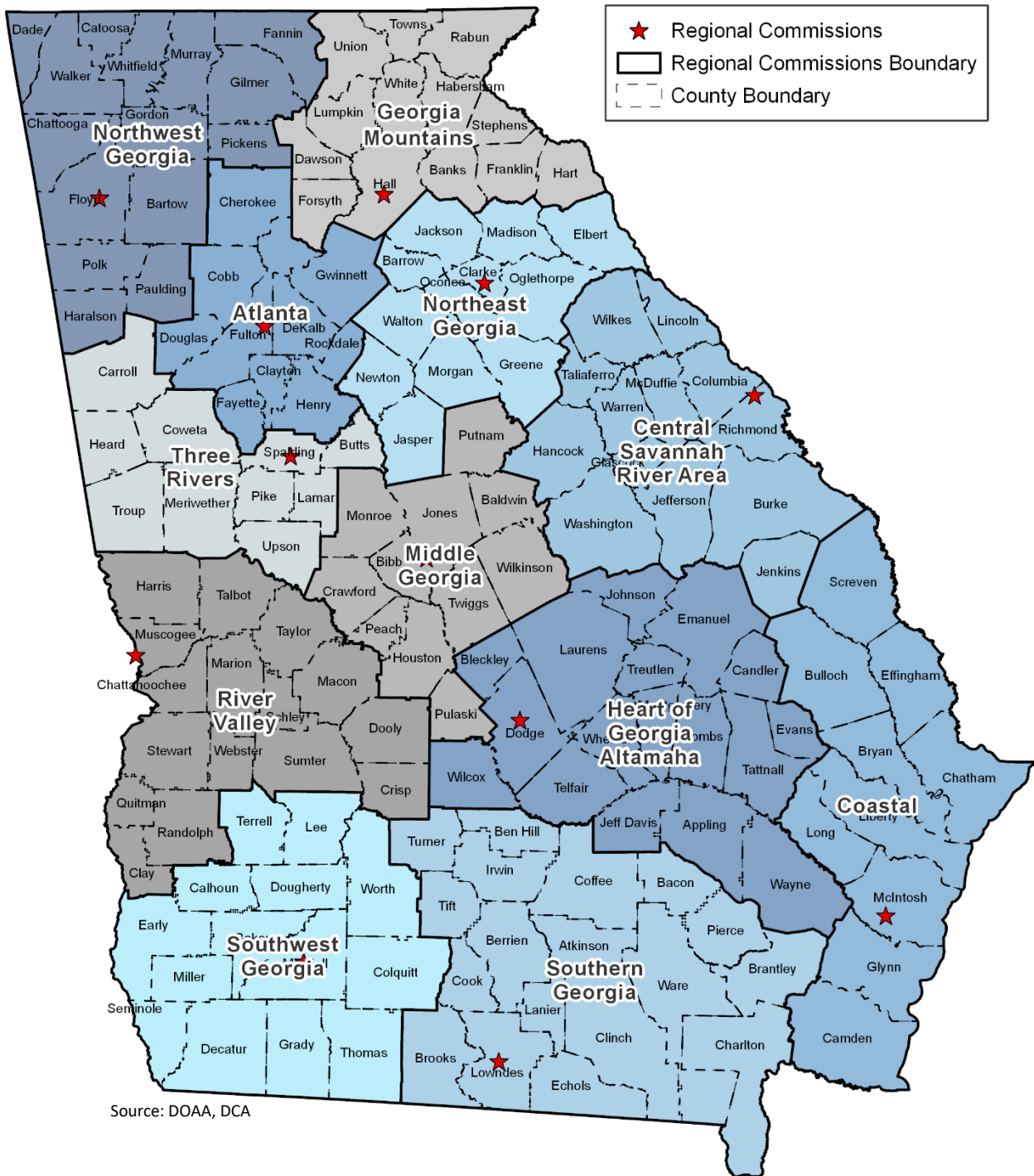
### Regional Commissions

Georgia's 12 regional commissions (RCs) are regional planning entities created by O.C.G.A. § 50-8-32. Each RC's purpose is to:

- develop, promote, and assist in establishing coordinated and comprehensive land use, environmental, transportation, and historic preservation planning;
- assist local governments with coordinated and comprehensive planning; and
- prepare and implement comprehensive regional plans that will develop and promote the essential interests of the state and its citizens.

RCs may also administer other programs within their regions on behalf of other state agencies, such as aging and transportation services. RC regional coverage areas were created based on population (with the exception of Atlanta Regional Commission) and similar size (see [Exhibit 1](#) for a map of the RCs). By law, each county and municipality is a member of its regional RC. RCs obtain their revenue for operations through a combination of state and federal grants and contracts, dues paid by member local governments, and charges for specific services.

**Exhibit 1  
Georgia Regional Commissions**



RCs are statutorily defined as local governments and each is a public entity governed by a council of elected and appointed officials. RC councils are composed of the following members:

- Chief elected official of each county
- One elected official from one municipality in each county
- Three residents of the region appointed by the governor (one of whom shall be either a school board member or school superintendent, and two of whom are nonpublic members)
- One nonpublic member appointed by the lieutenant governor
- One nonpublic member appointed by the speaker of the house<sup>1</sup>

The council may select additional members determined by the commissioner of the Department of Community Affairs (DCA) for the purpose of complying with laws, regulations, or other requirements.

### State Contracted Services

In accordance with O.C.G.A. § 50-8-38, this audit is focused on state funds provided to RCs. As a result, this report includes aspects of RC contracts with DCA for coordinated planning services and with the Department of Human Services (DHS) for aging services and coordinated transportation. These services are described below.

#### Coordinated Planning

DCA contracts with RCs for activities related to implementing the Georgia Planning Act. The contract requires each RC to perform services mandated by the act, such as reviewing local government comprehensive plans and preparing a regional plan. Additionally, each RC is responsible for notifying local governments of their planning responsibilities and any upcoming planning deadlines. As part of the contract requirements, RCs must hold plan implementation assistance meetings with each local government in their region at least once every two years. State law requires RCs to collect annual dues from member local governments, averaging at least \$1 for each resident of the region, to be eligible to receive a planning contract from DCA.<sup>2</sup>

RCs may also offer a range of planning-related services to member local governments that are not required by the DCA contract. These services may include zoning assistance, historic preservation and planning, water quality monitoring and planning, and Geographic Information System (GIS) mapping.

#### Aging Services

Under the Older Americans Act, DHS's Division of Aging Services is responsible for administering a statewide system of services for senior citizens, individuals with disabilities, their families, and caregivers. DHS contracts with 12 Area Agencies on Aging (AAAs) throughout the state, 10 of which are operated by the RC in the region. The AAAs are responsible for coordinating and integrating services funded by federal, state, and local moneys and for developing a coordinated and comprehensive community-based service system in their regions.

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<sup>1</sup>Atlanta Regional Commission has special provisions for Council representation of its most populous county and municipality, and public members elect nonpublic members representing 15 districts.

<sup>2</sup>State law requires the Atlanta Regional Commission's counties and the most populous municipality to pay an additional \$2,000 per year.

State law prohibits RCs from delivering human services directly to clients. As a result, RCs that operate AAAs subcontract with area providers to deliver aging services to the public. The subcontractors operate senior centers, provide congregate and home-delivered meals, and provide in-home care and other services. DHS requires that the AAAs monitor their subcontractors to ensure they are providing the required services and following DHS regulations.

### Coordinated Transportation

DHS is responsible for administering a statewide transportation system to provide Aging clients access to needed services to help them achieve healthy, independent, and self-sufficient lives. In fiscal year 2017, DHS contracted with 10 RCs to manage coordinated transportation systems in their respective regions. As with aging services, the RCs are responsible for coordinating the services and selecting the subcontractors to provide transportation services in their region.

### Other Services

Currently, 10 of the 12 RCs contract with the Georgia Department of Natural Resources to provide historic preservation planning. In fiscal year 2017, each of these RCs received approximately \$1,700 under this contract, all of which was state funds. However, due to the limited state funds provided to this activity in recent years, our reviews have not included these contracts.

RCs may also administer programs that are primarily federally funded. For example, using Federal Transit Administration funding provided through the Georgia Department of Transportation, some RCs operate a rural transportation program. RCs can also administer federally funded Workforce Investment Act training programs. Because these programs do not receive state funds, they have been excluded from our review.



## Performance Scorecard

We assessed Georgia's 12 regional commissions on 17 performance measures across three categories: customer satisfaction, planning staff qualifications, and internal business processes. Fourteen of the measures have performance targets, based on previous years' performance results, as well as input from DCA and DHS. Unless otherwise noted, performance is measured on activities occurring in fiscal year 2017 (see [Appendix A](#) for a further description of each measure).

As shown in [Exhibit 2](#), the number of performance targets met by a regional commission ranged from nine by Atlanta, Heart of Georgia and Southern Georgia to three by Central Savannah River Area and Southwest Georgia. Georgia Mountains, Middle Georgia and Northwest Georgia met seven. The average number of measures met or exceeded by the 12 RCs was six.

At least three-fourths of the RCs met performance targets for two measures – local government satisfaction with staff (10 of 12) and average years of planning staff experience (9 of 12). Conversely, four measures' targets were met by no more than one-fourth of the RCs. Performance targets for local government satisfaction with RC cooperation, planning staff with a master's degree in planning or an AICP certification,<sup>3</sup> local plan implementation, and contract performance errors were each met by only two or three RCs.

### Customer Satisfaction

As in previous years, we conducted a satisfaction survey of all member governments in each of the 12 RC regions.<sup>4</sup> The survey questions covered four areas: planning, intergovernmental cooperation, staff, and overall satisfaction. The performance target for each area was 90% satisfaction.

As shown in [Exhibit 2](#), three RCs met the 90% target score for each of the four questions (Heart of Georgia-Altamaha, Middle Georgia, and Northwest Georgia). Middle Georgia had the highest overall score. Two additional RCs met or exceeded the 90% target in three focus areas (Atlanta and Georgia Mountains). Conversely, two RCs failed to achieve 90% in any area (Coastal and Central Savannah River Area). The focus area with the highest average satisfaction score was staff (92%) while the area with the lowest was intergovernmental cooperation (86%).

### Changes to the 2018 Regional Commission Scorecard

During the previous four audits, we ranked each of Georgia's 12 RCs relative to its peers in a balanced scorecard based on metrics from four categories: financial, customer satisfaction, learning and growth of staff, and internal business processes. The categories were weighted and RC performance on each measure was divided into quartiles, ranking each RC's performance relative to all other RCs. Prior RC audit reports may be accessed at the following address: <http://www.audits.ga.gov/rsaAudits>.

For this year's performance audit, we worked with DCA and DHS to create a new performance scorecard. The financial category was eliminated and several other measures were eliminated or modified. Most significantly, we established performance targets for 14 of 17 metrics in the scorecard. The targets are based on performance data collected in the prior four years and consultation with the agencies.

<sup>3</sup> American Institute of Certified Planners (AICP) certification is awarded to candidates who meet experience requirements and pass a certification exam. Examples of relevant masters' degrees include Master in Urban Planning, Master of City and Regional Planning, and Master of Planning.

<sup>4</sup> The survey has a response rate of 56% (383 of 688). This is similar to prior year response rates.

**Exhibit 2  
Regional Commission Performance Scorecard, Fiscal Year 2017**

Measure	Target	Atlanta	Central Savannah	Coastal	Georgia Mountains	Heart of Georgia	Middle Georgia	Northeast Georgia	Northwest Georgia	River Valley	Southern Georgia	Southwest Georgia	Three Rivers	Targets Met
<b>Customer Satisfaction (Survey of Local Governments)</b>														
1 Planning	90%	90%	84%	67%	90%	92%	98%	86%	93%	90%	89%	89%	87%	6
2 Intergovernmental Cooperation	90%	86%	79%	69%	89%	91%	95%	84%	91%	87%	87%	85%	84%	3
3 Staff	90%	94%	85%	80%	94%	95%	97%	91%	97%	91%	95%	94%	92%	10
4 Overall Satisfaction	90%	92%	84%	75%	91%	94%	99%	87%	94%	87%	92%	89%	88%	6
<b>Number of Targets Met:</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>25</b>
<b>Planning Staff Qualifications</b>														
1 Average years of experience	8	10	2	14	12	15	3	7	13	16	13	10	17	9
2 Average hours of training	30	13	34	78	18	46	27	2	29	27	39	20	27	4
3 Percent with Master's / AICP Certification	50%	77%	50%	29%	17%	0%	0%	50%	8%	33%	27%	17%	20%	3
<b>Number of Targets Met:</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>16</b>
<b>Internal Business Processes</b>														
<i>Planning</i>														
1 Local Plan Implementation Rate	60%	64%	-	44%	66%	38%	57%	43%	55%	55%	66%	58%	46%	3
2 First Time Approval of Plans by DCA	80%	59%	36%	67%	61%	100%	88%	79%	84%	48%	94%	77%	75%	4
3 Contract Performance Errors	0	0	8	16	0	2	2	8	3	4	1	8	1	2
4 Success Stories	2	0	0	2	0	1	4	0	0	1	5	1	3	4
5 Local Governments with Planning Designation	7%	12%	0%	18%	10%	3%	0%	20%	2%	2%	6%	0%	4%	4
6 Local Governments with QLG status	95%	87%	92%	96%	84%	100%	100%	69%	98%	96%	98%	83%	98%	7
<b>Number of Targets Met:</b>	<b>6</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>2</b>	
<i>Aging</i>														
1 Number of Clients per \$1,000	None <sup>1</sup>	4.96	3.58	3.74	-	2.80	3.59	2.73	2.14	2.29	3.54	-	2.85	N/A
2 Number of Units per \$1,000	None <sup>1</sup>	71	104	90	-	78	92	67	81	72	94	-	73	N/A
<i>Transportation</i>														
1 Cost Per Trip - Transportation (\$)	None <sup>1</sup>	10.82	13.63	10.03	-	12.28	14.72	12.14	-	7.33	15.64	9.31	11.51	N/A
2 Transportation Satisfaction Survey	90%	94%	94%	81%	-	93%	88%	97%	-	92%	96%	92%	90%	8
<b>Number of Targets Met:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>-</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	
<b>Total Number of Targets Met per RC</b>	<b>14</b>	<b>9</b>	<b>3</b>	<b>5</b>	<b>7</b>	<b>9</b>	<b>7</b>	<b>4</b>	<b>7</b>	<b>5</b>	<b>9</b>	<b>3</b>	<b>5</b>	

<sup>1</sup>No target was established for these measures and some RCs do not provide these services.

Source: DCA, DHS

**Planning Staff Qualifications**

The category recognizes that staff effectiveness can be partly attributed to experience and education. The metrics in this category include the average years of planning staff experience, average number of training hours per year, and percentage of staff with a

Master's Degree or AICP certification. Each RC reports this information to DCA. As shown in **Exhibit 2**, no RC met the target for all three measures, although five met the target for two measures. Only Middle Georgia failed to meet any of the measures.

RCs performed best in the average years of experience measure, with nine meeting the required target of eight or more years. Only four met the target for an average of 30 hours of training per planning staff member and three met the target that 50% of staff have a relevant Master's degree or AICP certification. Heart of Georgia and Middle Georgia had no planning staff with such credentials and noted that recruiting and retaining staff with advanced degrees or certifications is very difficult in rural regions.

### Internal Business Process

These measures are related to RC administration of contracts with DCA to provide planning services to local governments and with DHS to administer regional aging and transportation services. These areas are discussed below.

#### Planning

Under contracts with DCA, the RCs assist local governments in developing comprehensive plans and plan updates required to receive state grants and additional support. The scorecard contains six measures, each with a performance target. The performance targets were set at lower levels to acknowledge that RCs do not have complete control over all measures. Local governments' actions (or non-action) will affect RC performance, though RCs' actions do affect local governments' planning activities.

No RC met the performance targets for all six measures. Southern Georgia met the target in four, while Atlanta, Coastal, Georgia Mountains, and Middle Georgia met three. Southwest Georgia and Central Savannah River Area did not meet the performance target for any measure.

Only one performance target was met by more than half of the RCs. Seven RCs had 95% of their local governments obtain Qualified Local Government (QLG) status from DCA. Four RCs met the targets for the percentage of local governments with planning designation,<sup>5</sup> having two success stories in the last year, and first-time approval of plans by DCA. Only two RCs – Atlanta and Georgia Mountains – had no contract performance errors.

#### Aging & Transportation

DHS contracts with most RCs to administer federally funded aging and transportation programs in their respective regions. The RCs then subcontract with local providers of services such as home-delivered meals and assistive transportation. We set performance targets for just one of the four measures in these two areas, because aging and transportation activities and inputs vary significantly across regions. However, DHS personnel consider the measures important in determining the performance of RCs in carrying out the requirements of these contracts.

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<sup>5</sup> These include the *PlanFirst* and *WaterFirst* designations awarded by DCA and the Georgia Environmental Finance Authority (GEFA) respectively for local governments that have shown a pattern of success in implementing their local comprehensive plans.

Ten RCs perform aging administration activities as a local Area Agency on Aging (AAA) on behalf of DHS. Aging performance indicators include the number of clients served per \$1,000 of funding provided and the number of units<sup>6</sup> delivered per \$1,000 of funding provided. Among RCs, Atlanta had the largest number of clients served at 4.96 per \$1,000 of funding while Northwest had the lowest at 2.14 clients served per \$1,000. The number of units served per \$1,000 ranged from 67 (Northeast) to 104 (Central Savannah).

DHS contracts with 10 RCs for the provision of transportation services. The RCs subcontract with local providers and monitor their performance. DHS measures the cost per trip to determine whether the RCs are negotiating contracts with local providers effectively. The cost per trip ranged from a low of \$7.33 (River Valley) to a high of \$15.64 (Southern).

Eight of ten RCs met the performance target set for the second transportation measure – 90% of consumers and providers reporting a favorable opinion of the RC on an annual DHS survey. Only Coastal and Middle Georgia did not meet the target, though both scores exceeded 80%.

*DCA Response:* DCA noted that it would continue to work with the Department of Audits and Accounts “to ensure that the criteria employed most effectively evaluates the performance of regional commissions.” DCA also noted the importance of the local government survey for ensuring quality in its coordinated planning partnership with regional commissions.

*RC Responses:* Some RCs raised concerns about the performance measures and the establishment of the performance targets. RCs described some measures as influenced by factors not entirely within the RC’s control, including local plan implementation rate, QLG status, and planning designations. Some noted difficulties in obtaining planning staff who meet the degree qualifications required by DCA and stated that a broader range of Master’s degrees should be considered when assessing staff qualifications. One noted that the targets were established for a period of review that has already been completed.

Several RCs noted that they would take steps to improve their performance, reaching out to local governments to improve customer service, assisting with local plan implementation, addressing contract performance errors, and setting up a training plan for planning staff.

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<sup>6</sup> Units include Aging and Disability Resource Connection services, GeorgiaCares services, Home and Community Based Services, and Elderly Legal Assistance Program services.

## Compliance Scorecard

For the first time we developed a scorecard to document RC compliance with certain state laws and regulations, prior audit recommendations, and best practices. As shown in Exhibit 3, the compliance areas include travel policies, performance reviews of the executive director, employee business disclosures, fund balance policies, and submission of the annual financial audit. These items were recurring issues in prior performance audits. RC compliance was based on the assessment of current information obtained from RC policies, performance appraisals, and other documents. In some cases, an RC missing certain components of the Compliance Scorecard may be compliant in practice but may have failed to document the policy (e.g., supervisory approval of travel).

**Exhibit 3**  
**Regional Commission Compliance Scorecard**

	Atlanta	Central Savannah	Coastal	Georgia Mountains	Heart of Georgia	Middle Georgia	Northeast Georgia	Northwest Georgia	River Valley	Southern Georgia	Southwest Georgia	Three Rivers
<b>1. Substantial Implementation of Statewide Travel Policy:</b>												
1(a). Per Diem Meals	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓
1(b). Itemized Receipts	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓
1(c). Commuting Mileage	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓
1(d). Non-Reimbursables	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
1(e). Supervisory Approval	✓	✓	✓	✓	✓	✓	✓	✗	✗	✓	✓	✓
1(f). Cost-Effective / Least Expensive	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓
<b>RC Travel Compliance:</b>	<b>Full</b>	<b>Full</b>	<b>Full</b>	<b>Full</b>	<b>Part</b>	<b>Full</b>	<b>Full</b>	<b>Part</b>	<b>Part</b>	<b>Full</b>	<b>Full</b>	<b>Full</b>
<b>2. Executive Director Appraisal</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	N/A
<b>3. Employee Business Disclosures</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>4. Fund Balance Policy (# days)</b>	60	90	60	90	60	60	60	90	None	60	90	60
<b>5. Financial Audit Submission</b>	✗	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓
<sup>1</sup> Three Rivers had not conducted a recent appraisal of their Executive Director due to turnover in that position. According to staff, the Council has implemented a policy to review the Executive Director annually, beginning in calendar year 2018.												

Source: RCs, DCA, and DOAA

### Travel

While regional commissions are not required by state law to follow the Statewide Travel Policy (applicable to all state agencies and organizations), we have recommended that they adopt policies consistent with it due to a number of issues identified in prior audits.

Nine RCs have adopted six key travel policy provisions that demonstrate substantial compliance with Statewide Travel Policy. Northwest only lacked a clear provision that expense reports must be reviewed by a supervisor. Heart of Georgia lacked provisions requiring itemized receipts for certain items, use of the most cost-effective method of transportation, and the least expensive lodging option. River Valley lacks several key provisions, including the use of per diems for meals, deduction of commuting miles, and supervisory approval for all staff (including executive director).

### Executive Director Appraisal

O.C.G.A. § 50-8-34.1 requires that each regional commission council conduct an annual performance review of the executive director. In prior audits, we found instances in which the ED's appraisal was not conducted by the council.

All RCs have conducted recent performance appraisals of their executive director in the last year, with the exception of Three Rivers. Three Rivers had recent turnover in the position; therefore, a performance appraisal was not yet appropriate.

### Employee Business Disclosure

O.C.G.A. § 50-8-63 requires that RC employees disclose their own or their family members' business transactions with local governments. In prior audits, we found cases of disclosures not filed and/or policies not drafted or communicated to staff.

All RCs appropriately submitted employee business disclosures for calendar year 2017.

### Fund Balance

State law does not require RCs to maintain a particular fund balance level. However, prior audits have recommended an adequate balance to serve as a reserve in the event of revenue shortfalls. A 60- to 120-day fund balance ensures funds available to ensure solvency without diverting substantial funds from services.

Eleven RCs have implemented a policy setting a goal of having a fund balance containing 60 to 120 days of operating expenses. One RC has opted not to set a fund balance target.

### Financial Audit

O.C.G.A. § 50-8-38(c) requires that RCs submit their annual audit report to the Department of Audits and Accounts within 180 days of the RC's fiscal year end.<sup>7</sup>

Ten RCs submitted their financial audits by the deadline. Coastal submitted its audit 25 days after the deadline, and Atlanta submitted 40 days after the deadline.

*RC Responses:* Three RCs responded with concerns regarding, or related to, specific measures in the new Compliance Scorecard. Heart of Georgia stated that it believes it does require itemized receipts and believes that the least expensive travel options are required but will update its policies to provide additional clarity. Northwest stated that it would update its policy to clarify that the

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<sup>7</sup> Eleven RCs use the same fiscal calendar as the State of Georgia (July 1 - June 30). Atlanta (ARC) operates on calendar year, meaning that its financial audit is due no later than 180 days after December 31.

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*executive director's expenses are approved by the board chair. Finally, River Valley stated that it does not use a per diem for meals but does require receipts and has a cost limit. It has chosen not to require employees to deduct commuting miles. It also said that its policies require supervisory approval of travel, noting that a supervisor and executive director approve travel payments.*

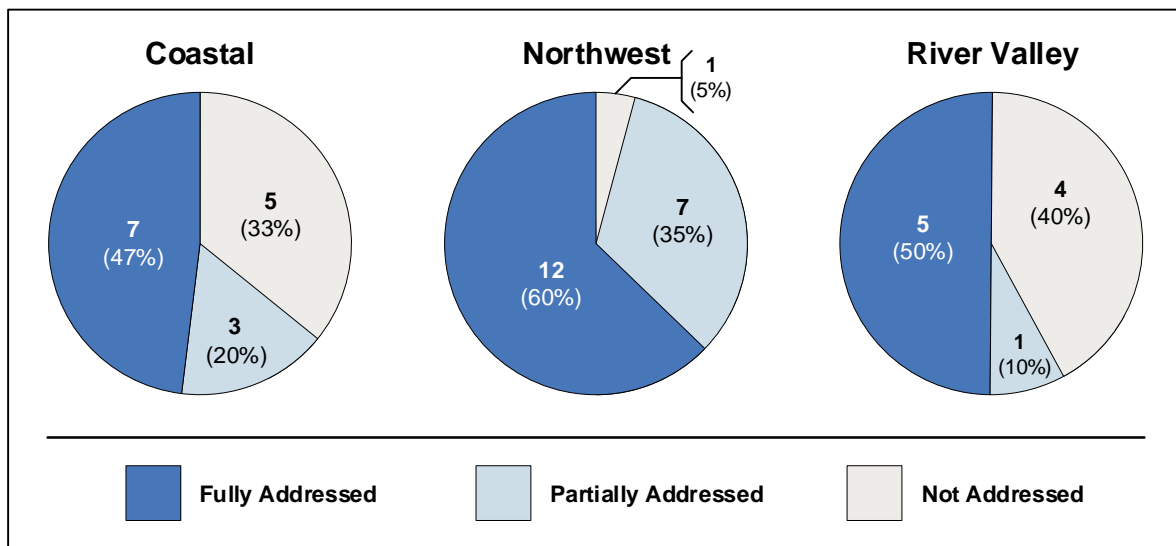
## Follow-Up Procedures

In our 2014-2017 reports, we conducted agreed-upon procedures at three RCs. We verified compliance with state laws and contracts the RCs had with DCA (planning) and DHS (aging and transportation) and reviewed certain administrative activities. Each report contained findings and recommendations for the three RCs reviewed each year. With the publication of our December 2017 audit, all 12 RCs have been subjected to a review of these procedures.

Beginning with this report, we are conducting follow-up reviews to determine each RC's progress in implementing the recommendations made in the earlier audit. In this report, we reviewed the activities and actions taken by three RCs initially reviewed in 2014: Coastal Regional Commission, Northwest Georgia Regional Commission, and River Valley Regional Commission.

As shown in Exhibit 4, the three RCs have taken action to fully comply with 47% to 60% of the recommendations made in 2014. The RCs also partially addressed another 10% to 35% of recommendations. River Valley had the largest percentage of recommendations with no action taken (40%). Northwest had the largest overall number of recommendations in the 2014 report (20) and fully or partially complied with 95%. Each of these recommendations and the RC's activities are discussed on the following pages.

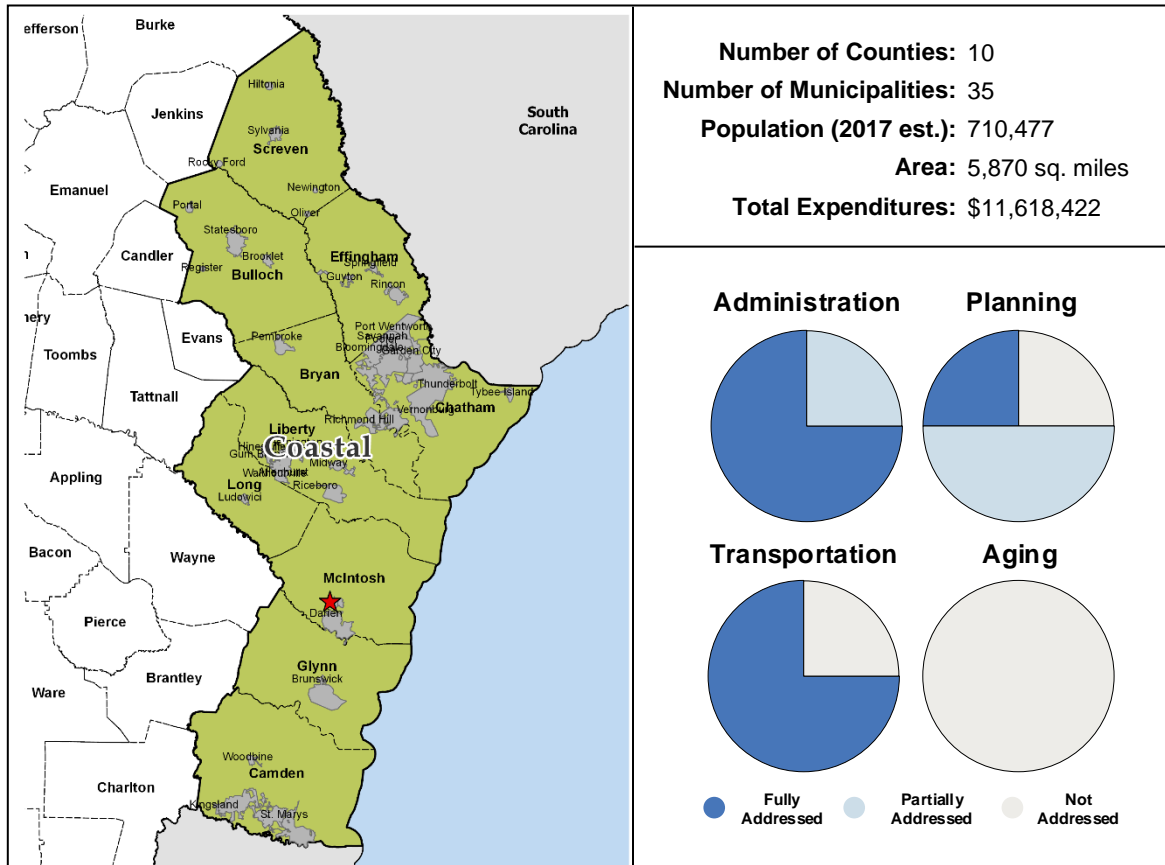
**Exhibit 4**  
**Regional Commission Follow-Up; RC Performance for All Recommendations**



Source: DOAA



## Follow-Up Procedures Coastal Regional Commission



### Summary

In 2014, we identified significant deficiencies at Coastal Regional Commission (Coastal) related to contract compliance for both DCA Coordinated Planning and DHS Coordinated Transportation. Coastal had not met requirements for communicating planning deadlines to local governments or plan implementation assessment meetings. Coastal also had not conducted sufficient monitoring of vehicles or drivers.

Of the 15 recommendations in the 2014 report, Coastal fully addressed seven (47%), partially addressed three (20%), and failed to address five (33%). See below for the results of each recommendation.

### Administration Findings

**Original Finding** – While Coastal is complying with state law by disclosing employee business transactions, Coastal’s written policies regarding employee disclosures could be improved.

**Recommendation** – Coastal should develop a written policy to address employees’ disclosure of business transactions with local governments.

**Current Status – Fully Addressed**

Coastal has implemented a policy requiring employees to disclose business transactions with local governments.

<b>Original Finding –</b> The audit team identified travel expenditures that did not comply with Coastal's travel policies and procedures.	
<b>Recommendation –</b> Coastal should ensure that travel expenditures are in compliance with its policies and procedures.	<b>Current Status – Partially Addressed</b> Some expense reports filed during fiscal year 2017 did not include the required signatures or were missing documentation, including event registration, agendas, or the specific training sessions attended. Coastal updated its travel policy in 2018 to more closely match the Statewide Travel Policy used by state agencies.
<b>Original Finding –</b> The executive director's travel expenses were not reviewed by the Council.	
<b>Recommendation –</b> The Council should review and approve the executive director's travel.	<b>Current Status – Fully Addressed</b> The executive director's fiscal year 2017 expense reports were signed by the RC Council Chair.
<b>Original Finding –</b> The executive director pays for other employees' and Council members' travel expenses, which is a management override of Coastal's travel reimbursement process.	
<b>Recommendation –</b> Each individual Coastal employee and Council member should submit requests for travel reimbursements for his or her own expenditures.	<b>Current Status – Fully Addressed</b> Our review of fiscal year 2017 expense reports found no evidence indicating that the executive director was submitting reimbursement for anyone other than himself.

*Coastal Response:* Coastal disagreed with the partially addressed conclusion related to travel expenditures. Coastal stated that it had been able to eventually locate and provide the conference registration documentation requested by the audit team. However, “in the spirit of full compliance, we have strengthened our travel procedures, to ensure we have all of the proper documentation, in one packet, which will include registrations, confirmations and agendas marked with the classes attended.”

## Planning Findings

<b>Original Finding –</b> Coastal did not provide sufficient notification of planning responsibilities and deadlines to selected local governments as required by its contract with DCA.	
<b>Recommendation –</b> To reduce QLG loss by member governments, Coastal should begin planning notifications 12 to 18 months before the deadline, as recommended by DCA.	<b>Current Status – Partially Addressed</b> While Coastal could not provide documentation of all planning notifications for a sample of nine local governments selected for review, staff stated that the executive director provided oral notification during regular visits to local governments. There was no documentation of the notification, but the percentage of local governments in the region with QLG status exceeds 95%. It was 76% during the original audit.

<b>Original Finding</b> – Coastal did not fulfill the DCA contract requirements for plan implementation assessment (PIA) meetings.	
<b>Recommendation</b> – Coastal should hold required plan implementation assessment meetings and accurately report them to DCA. Coastal should document invitees, attendees, and items discussed to demonstrate that all requirements have been met.	<b>Current Status – Not Addressed</b> We requested documentation for a sample of Coastal-reported PIA meetings with nine of its 45 member governments, but Coastal had no documentation for three of the meetings. Coastal also could not show that all of the required local government staff were present or that the required discussion points were included.
<b>Original Finding</b> – Based on surveys and discussions with local governments, Coastal should review its planning services to ensure it is meeting the planning needs of member governments.	
<b>Recommendation</b> – Coastal should meet with local governments and/or conduct surveys to ensure it is providing the planning services that are needed and to ensure that the member governments are satisfied with the quality of these services.	<b>Current Status – Fully Addressed</b> Coastal provided the audit team with a local government survey conducted in January 2017. The survey included 5 satisfaction questions using a Likert scale (Very Satisfied to Very Dissatisfied) and received 26 responses.
<b>Original Finding</b> – The staffing information that Coastal reported to DCA was generally accurate, with two exceptions.	
<b>Recommendation</b> – Coastal should document and accurately report planning staff information to DCA.	<b>Current Status – Partially Addressed</b> While Coastal’s documentation of planning staff degrees and certificates matched that reported to DCA, training documentation did not. Documentation of trainings attended by the planning staff did not include records of registration, confirmation of attendance, agendas, or specific session information.

*Coastal Response:* Coastal noted that staff will document when notifications of deadlines are made to local governments, has already developed a form to ensure that PIA meetings are sufficiently documented, and will keep documentation of continuing education attendance.

## Transportation Findings

<b>Original Finding</b> – Coastal did not conduct all required vehicle monitoring for the selected subcontractor in fiscal year 2013.	
<b>Recommendation</b> – Vehicles should be inspected annually by a certified mechanic. Any issues identified by the mechanic or other inspectors should be resolved, and Coastal should maintain documentation of their resolution.	<b>Current Status – Not Addressed</b> Coastal vehicle monitoring improved since the original report; however, incomplete documentation and a lack of corrective action documentation were still present. Coastal transportation staff were not able to provide annual inspections by a certified mechanic or DHS vehicle inspection forms for all vehicles that provided coordinated transportation. Additionally, some of the monitoring documentation provided indicated vehicle deficiencies, but Coastal staff could not provide documentation of corrective action.

<b>Original Finding –</b> Coastal did not conduct all required driver monitoring for the selected subcontractor in fiscal year 2013.	
<b>Recommendation –</b> For the safety of its clients and the general public, Coastal should ensure that all required monitoring is completed for both drivers and vehicles each year.	<b>Current Status – Fully Addressed</b> Coastal transportation staff actively monitored all drivers using an online portal. The portal allows Coastal staff to view driver qualification folder documentation in real time and contained all required documentation at the time of review.
<b>Original Finding –</b> Coastal was unable to provide a signed contract for the selected subcontractor.	
<b>Recommendation –</b> Coastal should maintain signed contracts for all subcontractors.	<b>Current Status – Fully Addressed</b> Coastal transportation staff were able to provide an executed and signed copy of the contract with the selected subcontractor.
<b>Original Finding –</b> During fiscal year 2013, Coastal did not have a procedure to track complaints regarding transportation subcontractors.	
<b>Recommendation –</b> Coastal should institute a process for tracking and responding to complaints regarding transportation subcontractors.	<b>Current Status – Fully Addressed</b> Coastal has implemented DHS standard complaint procedures as a result of the original audit.

*Coastal Response:* While Coastal staff could not provide documentation of corrective action for vehicle deficiencies found in fiscal year 2017, it noted that staff did complete all required inspections and repairs occurring in fiscal year 2018.

## Aging Findings

<b>Original Finding –</b> While Coastal generally complied with contract requirements for subcontractor monitoring, the audit team identified areas for improvement.	
<b>Recommendation –</b> Coastal should ensure that all required annual monitoring is completed and documentation of the monitoring is maintained.	<b>Current Status – Not Addressed</b> Coastal monitoring forms for its largest Aging provider were not always fully completed by the monitor, and in some instances, pages of the monitoring forms were missing. Additionally, the form used to monitor the provider's central kitchen was different than the DHS Nutrition Services monitoring form and did not cover all the risk areas identified on the DHS form.
<b>Recommendation –</b> Coastal should improve its monitoring documentation to show that all required items have been reviewed.	<b>Current Status – Not Addressed</b> In multiple instances, Coastal monitors did not identify which personnel files or the number that were reviewed for national background checks of senior center staff. Additionally, there were multiple instances where required comments and process descriptions were not included on monitoring forms.

**Original Finding** – Coastal does not provide written feedback to its subcontractors regarding quarterly reviews as required by DHS regulations.

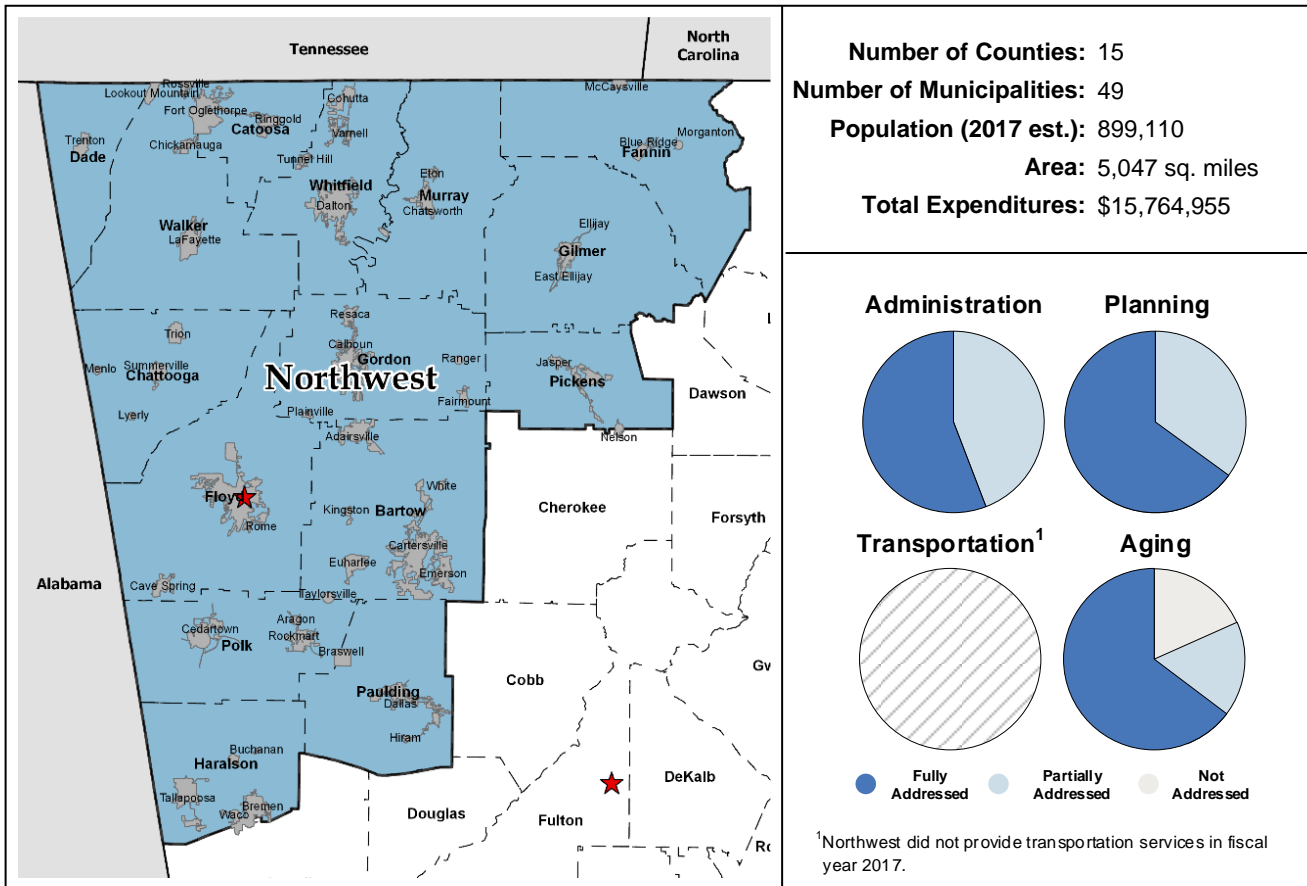
**Recommendation** – Coastal should provide written feedback to subcontractors for quarterly reviews as required by DHS regulations.

**Current Status – Not Addressed**

Coastal Aging staff informed the audit team that quarterly reviews were only conducted only once in fiscal year 2017. Coastal staff stated one quarter was all that was required, indicating that staff may be unfamiliar with all the requirements of the DHS Aging policy manual. Coastal staff did not provide documentation indicating that the results of these reviews were communicated to the subcontractor.

*Coastal Response:* Coastal staff noted that missing subcontractor monitoring documentation was an oversight and that future monitoring “will be done using the most recent form provided by DHS.” Regarding the monitoring of drivers, Coastal noted that it would improve the documentation of on-site monitoring of driver personnel files and that “all required comments and descriptions will be included.” Finally, Coastal agreed that quarterly reviews were not completed for all quarters and that this was due to the implementation of new tracking software and “conflicting policy interpretation.” It noted that all such reviews would be completed in the future.

## Follow-Up Procedures Northwest Georgia Regional Commission



### Summary

In our 2014 report, we noted deficiencies at Northwest Georgia Regional Commission (Northwest) in all review areas. Administrative deficiencies resulted in financial and operational reporting issues, as well as noncompliance with state law. In addition, Northwest had not complied with DHS Aging’s contract requirements regarding monitoring of subcontractors and reporting. Less significant issues were also identified related to the DCA Coordinated Planning contract. Northwest did not administer DHS Coordinated Transportation for its region.

Of the 20 recommendations in the 2014 report, Northwest fully addressed twelve (60%), partially addressed seven (35%), and failed to address one (5%). See below for the results of each recommendation.

## Administration Findings

<b>Original Finding</b> – Northwest does not have an employee business disclosure policy or procedure to ensure compliance with state law.	
<b>Recommendation</b> – Northwest should ensure the accuracy of information submitted to DCA regarding employee business disclosures by developing appropriate policy and procedures.	<b>Current Status – Fully Addressed</b> Northwest implemented a policy requiring employees to disclose business with local governments.
<b>Original Finding</b> – Northwest should improve its entity-wide controls over debit cards.	
<b>Recommendation</b> – Northwest should develop internal controls that ensure proper supervisory review of debit card expenditures and provide for segregation of duties.	<b>Current Status – Partially Addressed</b> Northwest added language regarding internal controls and supervisory review to its policies, yet there was still an issue with department directors reviewing and approving their own expenses. Segregation of duties does not appear to have been addressed by Northwest's policy update.
<b>Original Finding</b> – Northwest does not have a fund balance target.	
<b>Recommendation</b> – Northwest should set a fund balance target.	<b>Current Status – Fully Addressed</b> Northwest provided the audit team with Northwest's fund balance policy.
<b>Original Finding</b> – Northwest has not adopted a formal travel policy. Based on the travel documentation reviewed, Northwest does not have sufficient internal controls related to the review and approval of travel reimbursements.	
<b>Recommendation</b> – Northwest should create a formally adopted travel policy that is disseminated to all employees. The travel policies and procedures should provide sufficient guidance and controls to ensure cost-effective travel.	<b>Current Status – Partially Addressed</b> Northwest adopted an updated travel policy in October 2015. This policy complies with the majority of the provisions of the Statewide Travel Policy with the exception of supervisory approval. This includes a lack of policy language covering the approval of the executive director's expenses, although a procedure appears to be in place.
<b>Original Finding</b> – The council should provide clear guidance regarding payment of the executive director's travel expenditures.	
<b>Recommendation</b> – The executive director should be reimbursed for actual travel expenses according to Northwest's travel policy. The reasoning for and requirements of any travel allowance or vehicle usage should be formally documented in Northwest policies.	<b>Current Status – Fully Addressed</b> In 2014, Northwest's executive director was receiving a \$900 travel allowance with no documentation as to what expenses the funds were used for. The executive director was regularly reimbursed for meal and other travel expenses, provided access to a RC-owned vehicle for business and personal use, and provided a reimbursement for travel outside the region. The \$900 stipend has been eliminated, although the executive director received a commensurate salary increase at the time. The executive director retains use of an RC-owned vehicle for business use only.

<b>Original Finding</b> – The executive director’s travel and other expenses are not reviewed or approved by the Council.	
<b>Recommendation</b> – The Council should review and approve the executive director’s travel and other expenses.	<b>Current Status – Partially Addressed</b> Northwest’s fiscal year 2017 travel expenses for the executive director are signed by the Northwest Council Chair. However, Northwest has not adopted a policy requiring the review.
<b>Original Finding</b> – Northwest does not have adequate controls over the assignment of its vehicles or the use of fuel cards.	
<b>Recommendation</b> – Northwest should ensure that adequate internal controls are in place regarding usage of vehicles and fuel cards.	<b>Current Status – Partially Addressed</b> Northwest established a vehicle policy after the 2014 review that includes a form to track vehicle usage that includes staff name, destination, and odometer readings. Northwest also now assigns staff unique PIN numbers for tracking fuel card purchases, and it notified staff of a single mileage reimbursement rate during fiscal year 2017. However, the vehicle policy does not address all issues found during the 2014 review, such as a requirement that staff ensure that no RC vehicle is available prior to using their personal vehicle for RC business. Finally, a review of a sample of vehicle logs for fiscal year 2017 found two gaps in mileage reporting, although this is a significant improvement over the number of gaps found in 2014.
<b>Original Finding</b> – The council has not performed an appraisal of the current or prior executive director as required by state law and Northwest’s bylaws.	
<b>Recommendation</b> – The Council should appraise its executive director annually, in accordance with state law and Northwest’s bylaws.	<b>Current Status – Fully Addressed</b> Our review found that the Northwest executive director received an appraisal in April 2018 by the RC Council.
<b>Original Finding</b> – Northwest has not conducted annual performance appraisals as required by its policies.	
<b>Recommendation</b> – Northwest should appraise its employees annually as required by Northwest policy.	<b>Current Status – Fully Addressed</b> Northwest staff members had documented annual appraisals.
<b>Original Finding</b> – In limited instances, Council meetings did not comply with the state open meetings law, and acted in conflict with its bylaws.	
<b>Recommendation</b> – Northwest should ensure that it complies with the state open meetings law and its own bylaws.	<b>Current Status – Partially Addressed</b> Northwest council meetings were not posted seven days in advance on its website although meetings conformed to other open meetings requirements during fiscal year 2017.
<b>Original Finding</b> – In the four years since it was created, Northwest has not submitted its audited financial statements by the statutorily required deadline and has had repeated audit findings.	
<b>Recommendation</b> – Northwest should submit its audited financial statements by the statutory deadline and ensure that audit findings have been resolved.	<b>Current Status – Fully Addressed</b> Northwest provided its fiscal year 2017 financial audit report to DCA after the deadline but within the grace period allowed.



*Northwest Response:* Northwest responded to recommendations regarding internal controls over debit cards by noting that expenditures must be approved prior to purchase and that all purchases are reviewed using monthly debit card reconciliations. Should any purchases be included that did not receive prior approval, the department director will be responsible for repayment of the cost.

Regarding the Executive Director's travel expenses, Northwest noted that, while a procedure for review is in place, language will be added to Northwest's travel policies requiring that the executive director's expenses be reviewed by the council chair.

Finally, Northwest responded to recommendations related to the posting of council meetings that it would post all meetings 10 calendar days in advance and that a form would be used to track the dates on which meeting notices are posted to the website and other areas.

## Planning Findings

<b>Original Finding</b> – Plan implementation assessment (PIA) meetings were held with selected local governments, but documentation was not sufficient to determine whether all requirements were met.	
<b>Recommendation</b> – Northwest should improve its documentation of PIA meetings to show compliance with its DCA contract.	<b>Current Status – Fully Addressed</b> Northwest improved its documentation of PIA meetings with the use of a PIA meeting checklist and sign-in sheet. Further, Northwest provided documentation of PIA meetings for the majority of the meetings held in fiscal year 2017, as well as email communications requesting such meetings and follow-up discussions with local governments.
<b>Original Finding</b> – Northwest is not meeting DCA's recommendations for communicating planning deadlines to local governments.	
<b>Recommendation</b> – Northwest should meet DCA's recommended time frame for notifying local governments of planning responsibilities and deadlines and improve documentation of their notifications efforts.	<b>Current Status – Fully Addressed</b> Northwest contacted each of their local governments within the required time frame to ensure that they had time to submit their plans to meet planning deadlines, according to documentation provided by Northwest. In fiscal year 2013, of the 25 local governments in Northwest's region scheduled to submit a short-term work program, 21 (84%) lost QLG status due to late submissions. In fiscal year 2017, only 1 local government in the Northwest region lost QLG status and only for a period of 10 days.
<b>Original Finding</b> – Planning staff information reported to DCA was verified as accurate, with two exceptions.	
<b>Recommendation</b> – Northwest should improve its documentation of and accurately report planning staff information and training hours to DCA.	<b>Current Status – Partially Addressed</b> Northwest's documentation of planning staff qualifications (degrees and/or certificates) and FTEs did not match what was reported to DCA in fiscal year 2017. One staff member's degree information was not present in Northwest's documentation and one staff member lacked the degree requirements for one of the DCA-required planning competency areas. Further, Northwest did not report planning staff FTEs in the manner required by DCA. Finally, Northwest training documentation for the planning staff was found to match what was reported to DCA.

*Northwest Response:* Northwest responded to recommendations regarding the reporting of planning staff information to DCA by noting that the error reporting FTE information was due to a misunderstanding of the reporting requirements.

## Aging Findings

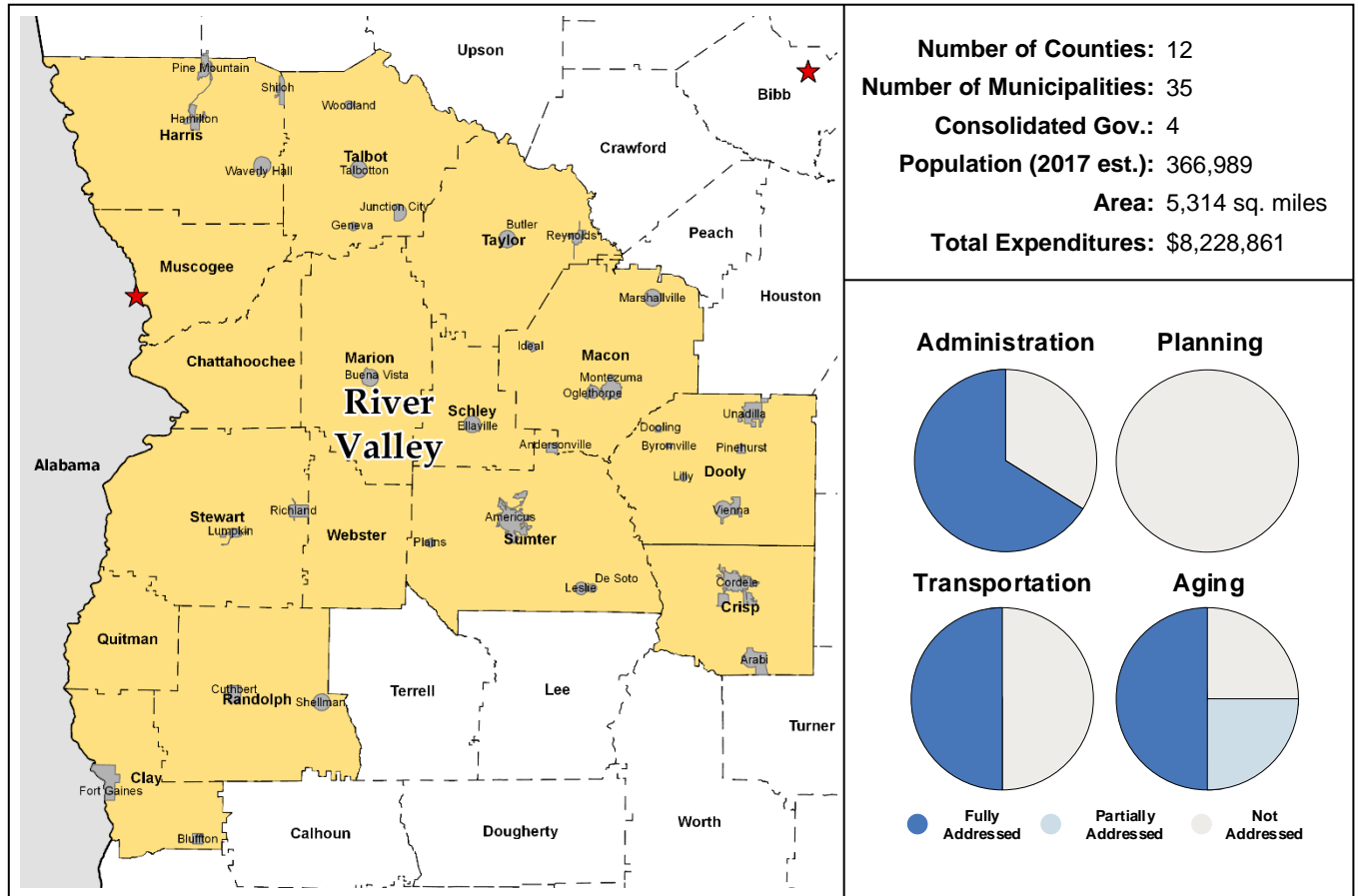
<b>Original Finding</b> – Northwest did not complete DHS’ required programmatic monitoring for subcontractors during fiscal year 2013.	
<b>Recommendation</b> – Northwest should ensure that required annual monitoring of subcontractors is completed by the end of each fiscal year.	<b>Current Status – Fully Addressed</b> Northwest completed annual monitoring of the reviewed subcontractors by the end of fiscal year 2017. Appropriate DHS monitoring forms were used and Northwest staff provided documentation indicating results of monitoring were provided to the subcontractors in a timely manner.
<b>Original Finding</b> – Northwest did not accurately report deficiencies to DHS and subcontractors that were identified during on-site monitoring of subcontractors.	
<b>Recommendation</b> – Northwest should accurately report results of monitoring visits to both the subcontractors and DHS Aging.	<b>Current Status – Partially Addressed</b> Northwest Aging staff reported all monitoring findings to DHS with one exception. During the monitoring of one senior center, the monitor identified that food was not served within the timeframe required by DHS regulations but did not note the noncompliance on the monitoring form. The noncompliance was not reported to DHS Aging or communicated to the subcontractor.
<b>Original Finding</b> – Northwest did not report a company that prepares meals as a subcontractor to DHS.	
<b>Recommendation</b> – Northwest should report all providers as subcontractors to DHS Aging.	<b>Current Status – Fully Addressed</b> All Northwest subcontractors that provided Aging services for the region were appropriately reported to DHS Aging.
<b>Original Finding</b> – Northwest did not perform quarterly reviews of subcontractors as required by DHS regulations.	
<b>Recommendation</b> – Northwest should perform and document required quarterly reviews of its subcontractors.	<b>Current Status – Fully Addressed</b> Northwest conducted quarterly desk reviews as required by DHS regulations. All quarterly desk reviews indicated contract fulfillment progress, documented communication of results to subcontractors, and included corrective action plans written by subcontractors where necessary.

<b>Original Finding – Northwest does not monitor transportation provided by its Aging subcontractors as required by DHS regulations.</b>	
<b>Recommendation – Northwest should monitor transportation subcontractors that are not monitored through the DHS Transportation program.</b>	<b>Current Status – Not Addressed</b> Northwest Aging staff indicated that Aging clients were receiving rides to and from senior centers in two counties. The vehicles used were not part of the DHS Transportation program, but are still subject to DHS vehicle monitoring per DHS regulations. Northwest Aging staff were only able to provide partial monitoring documentation for vehicles in one county.
<b>Original Finding – The Northwest Aging program is currently under sanctions from DHS, due to inaccurate and untimely reporting.</b>	
<b>Recommendation – Northwest should take action to address all issues that have led to sanctions from DHS.</b>	<b>Current Status – Fully Addressed</b> Per DHS Aging, Northwest was no longer under DHS sanctions during our 2018 review.

*Northwest Response:* Northwest responded to a recommendation that on-site monitoring results be reported to the subcontractors and DHS Aging by stating that any deficiencies would be reported immediately to both, verbally and in writing.

Regarding transportation monitoring, Northwest stated that subcontractors that are not monitored through DHS Coordinated Program will be monitored by aging staff. It noted that vehicles would be monitored at least once each fiscal year.

## Follow-Up Procedures River Valley Regional Commission



### Summary

In our 2014 performance audit, we conducted agreed-upon procedures at River Valley Regional Commission (River Valley) for activities occurring during fiscal year 2013. In that review, we identified relatively few issues, though there were instances of non-compliance with state law or state agency contracts, and areas of improvement were noted.

Of the 10 recommendations in the 2014 report, River Valley fully addressed five (50%), partially addressed one (10%), and failed to address four (40%). There was also one new finding related to staff mileage documentation. See below for the results of each recommendation.

## Administration Findings

<b>Original Finding</b> – River Valley did not comply with state law that prohibits employee business transactions with the RC. River Valley did not have a written policy regarding this prohibition or employee disclosures of business with local governments.	
<b>Recommendation</b> – River Valley should not conduct business with employees or their immediate family members. Additionally, River Valley should add written policies to its personnel manual prohibiting employees from doing business with the RC and explaining the disclosure of business transactions with local governments.	<b>Current Status – Fully Addressed</b> River Valley adopted a policy restricting employees and their families from doing business with the RC and requiring the disclosure of any business with local governments.
<b>Original Finding</b> – River Valley did not have a fund balance target.	
<b>Recommendation</b> – River Valley should set a fund balance target.	<b>Current Status – Not Addressed</b> River Valley has not established a fund balance policy. In our 2014 audit report, River Valley stated that a fund balance requirement “would apply only to the unrestricted fund balances in the General Fund and Internal Service Funds” and that these funds “do not fluctuate much and have little risk of shortfall.”
<b>Original Finding</b> – The executive director’s travel expenses were not reviewed by the Council. At the time of the original review, a subordinate employee reviewed the executive director’s travel expenses.	
<b>Recommendation</b> – The Council should review and approve the executive director’s travel.	<b>Current Status – Fully Addressed</b> Fiscal year 2017 expense documentation for the executive director included the signature of the current RC Council Chair.

*River Valley Response:* River Valley responded to the recommendation that it establish a fund balance target by noting that staff had proposed the issue to the Council in the past and the Council declined to approve a fund balance policy. River Valley noted that it would address the issue again with its Council.

<b>New Finding</b> - Staff mileage reported for travel reimbursement did not include sufficient documentation and commuting mileage was not deducted.
A sample review of staff travel documentation and expense reports found that staff are not regularly recording odometer readings in personal and/or RC-owned vehicles. Further, staff are not recording the distance traveled for the leg of each trip. In addition, there was no evidence that commuting mileage is being deducted from mileage expenses.
<b>Recommendation</b> – River Valley should ensure that staff mileage reporting is accurate, that commuting mileage is deducted, and that such activities are monitored.

*River Valley Response:* River Valley responded to the finding that it should ensure the accuracy of staff mileage reporting and require the deduction of commuting mileage by noting that staff follow the River Valley travel policies, which do not require employees to record odometer readings to calculate mileage or deduct commuting mileage.

## Planning Findings

**Original Finding** – Generally, planning staff information reported to DCA was verified as accurate, with exceptions. The FTE (Full Time Employee) count was slightly over reported, one employee's degree was misstated, documentation of reported training hours was incomplete, and travel time to training was incorrectly included.

**Recommendation** – River Valley should accurately report planning staff information and training hours to DCA. It should improve documentation of the training received by its planning employees and exclude travel time from the hours reported.

**Current Status – Not Addressed**

River Valley reported 9 planning staff as 9 full FTEs to DCA but could only account for 8.3 FTEs based on staff timesheets. Further, training documentation was not sufficient to determine the number of hours attended by each staff member as there was no form or itemized count of how reported hours were calculated. Finally, one planning staff member was reported as having a master's degree while only having completed the required classes.

*River Valley Response:* River Valley responded to the recommendation regarding accurately reporting planning staff information to DCA by stating that previous inaccuracies have been addressed with staff and that reporting accuracy should improve moving forward.

## Aging Findings

**Original Finding** – All of the selected subcontractors' sites received on-site monitoring, but River Valley did not complete the required monitoring by the end of the fiscal year.

**Recommendation** – River Valley should ensure all required monitoring is completed by the end of the fiscal year.

**Current Status – Fully Addressed**

River Valley conducted all required monitoring prior to the end of fiscal year 2017.

**Original Finding** – The forms used to document on-site visits for congregate meals and senior centers do not include all items included in the DHS forms.

**Recommendation** – River Valley should revise its forms to ensure all necessary areas are included.

**Current Status – Partially Addressed**

River Valley conducted monitoring with the required up-to-date DHS monitoring forms in 6 of the 7 samples reviewed. One form used to monitor a central kitchen that provides meals to multiple DHS programs did not cover key risk areas such as food storage temperatures and holding times.

**Original Finding** – Completed monitoring forms did not have adequate documentation that the required procedures had been performed.

**Recommendation** – River Valley should increase its documentation of monitoring activities.

**Current Status – Fully Addressed**

River Valley's monitoring documentation for fiscal year 2017 was fully completed. Check boxes were appropriately filled on all forms, and where appropriate, monitor comments and process descriptions were included.

<b>Original Finding – River Valley does not document quarterly reviews of subcontractors or provide written feedback to subcontractors as required by DHS regulations.</b>	
<b>Recommendation – River Valley should document its quarterly reviews of subcontractors and provide specific, written feedback as required by DHS regulations.</b>	<b>Current Status – Not Addressed</b> River Valley staff responsible for Aging indicated that quarterly monitoring of subcontractors was not conducted for fiscal year 2017 due to difficulties with new DHS tracking software. Aging staff indicated that quarterly monitoring is currently being conducted and will be conducted in the future.

*River Valley Response:* River Valley responded to the recommendation regarding the monitoring of congregate meals and senior centers by noting that staff will ensure appropriate DHS monitoring forms will be used in the future.

## Transportation Findings

<b>Original Finding – River Valley was unable to provide documentation of follow-up for issues noted during vehicle inspections, driver checklist, and daily vehicle log reviews.</b>	
<b>Recommendation – River Valley should increase documentation of its coordinated transportation activities. Staff should document any follow-up regarding vehicle or driver issues, as well as the resolution of these issues.</b>	<b>Current Status – Not Addressed</b> River Valley staff noted that they had responded to some of the issues noted during vehicle inspections occurring in fiscal year 2017 but could not provide documentation of action taken for all issues identified.
<b>Original Finding – Not all drivers for the selected subcontractor underwent national criminal background checks as required by DHS regulations.</b>	
<b>Recommendation – River Valley should ensure all drivers receive a national criminal background check as required by DHS regulations.</b>	<b>Current Status – Fully Addressed</b> Based on a sample of drivers at selected subcontractors, River Valley is ensuring national criminal background checks are conducted as required by DHS regulations. River Valley staff provided the audit team with documentation that background check verification was part of the monitoring conducted, and the audit team verified a sample of background checks at the transportation subcontractor.

*River Valley Response:* River Valley responded to the recommendation regarding follow-up for issues noted during monitoring by stating that subcontractor turnover has contributed to the aforementioned issues, but that River Valley will continue to correct these issues and work with DHS Coordinated Transportation staff to improve the program.

## Appendix A: Objectives, Scope, and Methodology

### Objectives

This audit was conducted in compliance with O.C.G.A. § 50-8-38, which requires the State Auditor to conduct performance audits of state funds received by the regional commissions (RCs) in the state.

Specifically, the audit objectives were to:

1. Evaluate the performance of the 12 regional commissions (RCs) in relation to a desired target in the areas of customer satisfaction, planning staff qualifications, and internal business processes.
2. Determine if the 12 RCs are in compliance with selected state laws and regulations, prior audit recommendations, and best practices.
3. Conduct follow-up reviews at three RCs to determine whether they have implemented recommendations made when they were subjected to agreed-upon procedures in 2014.

### Scope

The audit generally covered activity related to RCs that occurred during fiscal year 2017, with consideration of earlier or later periods when relevant. Information used in this report was obtained by reviewing relevant laws, rules, and regulations; interviewing agency officials and staff from RCs, the Department of Community Affairs (DCA), and the Department of Human Services (DHS); reviewing prior audit work regarding RCs; conducting a survey of local governments; analyzing policies, data, and reports provided by RCs, DCA, and DHS; and conducting site visits to three RCs (Coastal, Northwest, and River Valley).

### Methodology

To measure the performance of the 12 regional commissions, we created a performance scorecard addressing three categories: customer satisfaction, planning staff qualifications, and internal business processes (including three areas where the RCs are contracted to provide regional services; planning, aging, and transportation). The metrics included in this scorecard are similar to those used in the balanced scorecard from previous reports. Under the balanced scorecard, individual RC performance was assessed relative to the performance of all other RCs. For this year's report, performance targets were established for 14 of the 17 performance measures in the scorecard and RCs were declared to have "met" or "not met" the target. The targets were developed using prior years' performance data as well as input from DCA, DHS, and several RCs.

The methodology, data source, and period used for each measure in the performance scorecard is described in the table on the next page. The general methodologies for each category are explained below:



<b>Scorecard Measure</b>	<b>Methodology</b>	<b>Source</b>	<b>Time Period</b>
<b>Customer Satisfaction</b>			
<b>Satisfaction with planning services</b>	Average survey responses for planning services section	DOAA survey of local governments	Spring 2018
<b>Satisfaction with intergovernmental coordination</b>	Average survey responses for intergovernmental coordination section	DOAA survey of local governments	Spring 2018
<b>Satisfaction with staff</b>	Average survey responses for staff section	DOAA survey of local governments	Spring 2018
<b>Overall satisfaction</b>	Average survey responses for overall satisfaction section	DOAA survey of local governments	Spring 2018
<b>Planning Staff Qualifications</b>			
<b>Average years of planning staff experience</b>	Divide the total years of experience by the number of planning staff	Staff information reported by RCs to DCA	Fiscal year 2017
<b>Average hours of training provided to RC planning staff</b>	Divide the total hours of training by the number of planning staff	Staff information reported by RCs to DCA	Fiscal year 2017
<b>Percent of planning staff with AICP certification or Master's degree in planning</b>	Divide the number of staff with a certification from the American Institute of Certified Planners or a Master's degree related to planning by the total number of planning staff	Staff information reported by RCs to DCA	Fiscal year 2017
<b>Internal Business Processes</b>			
<b>Local plan implementation rate</b>	Divide the number of projects that have been completed by the total number of measurable projects (in local government short term work programs)	DCA	Fiscal year 2017
<b>First time approval of RC-prepared plans</b>	Divide the number of plans approved on first review by DCA by the total number of local government plans submitted by the RC to DCA	DCA	Fiscal years 2016 and 2017 <sup>1</sup>
<b>Contract performance errors</b>	Count number of errors (missed deadlines, incomplete submissions, etc.) identified by DCA	DCA	Fiscal year 2017
<b>New success stories generated</b>	Count number of new local and regional "success stories" approved by DCA for inclusion on DCA's website	DCA	Fiscal year 2017
<b>Percent of local governments with a planning excellence designation</b>	Divide the number of local governments in the region with a <i>WaterFirst</i> or <i>PlanFirst</i> designation by the total number of local governments	DCA	End of fiscal year 2017
<b>Percent of local governments with QLQ</b>	Divide the number of Qualified Local Governments in the region by the total number of local governments	DCA	End of fiscal year 2017
<b>Number of units served per \$1,000 - Aging</b>	Divide the number of units (meals, visits, etc.) provided by the Area Agency on Aging (AAA) by every one thousand dollars spent on DHS Aging	DHS	Fiscal year 2017
<b>Number of clients served per \$1,000 - Aging</b>	Divide the number of unique clients served by the AAA by every one thousand dollars spent on DHS Aging	DHS	Fiscal year 2017
<b>Cost per trip - Transportation</b>	Divide the number of trips provided by the RC by dollars spent on DHS Transportation	DHS	Fiscal year 2017
<b>Results of Transportation satisfaction surveys</b>	Determine the percent of satisfied respondents from the DHS Transportation surveys	DHS	Fiscal year 2017
<sup>1</sup> Two years of data were used to increase the measure's validity by increasing the population size.			
Source: DOAA, DCA, and DHS			

- *Customer Satisfaction* – Customer satisfaction measures were calculated using responses to a local government survey conducted by the audit team. The survey questions are the same as those used in prior audits of the RCs. We used e-mail addresses of local government officials (municipal, county, consolidated) from lists provided by the RCs and DCA. Out of 688 local governments, we received responses from 383 (56%), with regional response rates varying from 33% for Coastal to 71% for River Valley, as shown in [Appendix C](#).
- *Planning Staff Qualifications* – These measures reflect information RCs annually report to DCA. Because the RCs only report information for planning staff, staff members that provide other services (e.g., aging and transportation) are excluded. The information is self-reported, and its accuracy was not verified by the audit team.
- *Internal Business Process* – Internal business process measures were calculated using data provided by DCA Planning, DHS Aging, and DHS Coordinated Transportation for their respective programs. The audit team generally calculated the measures using the agency-provided data.

To determine the compliance of the 12 regional commissions with specific state laws and regulations, prior audit recommendations, and best practices, we created a new Compliance Scorecard (see measures below) assessing areas such as travel and expense, fund balance, and financial audit submission, among others.

<b>Compliance Scorecard Measures</b>	
<b>1.</b>	<b>Substantial Implementation of State Travel Policy?</b>
<b>1(a)</b>	<b>Per Diem system?</b> Do RC policies require a Per Diem system to cover the cost of meals?
<b>1(b)</b>	<b>Itemized receipts?</b> Do RC policies require itemized receipts for all expenses? (Per Diem excluded)
<b>1(c)</b>	<b>Commuting mileage?</b> Do RC policies require that normal commuting miles be deducted when calculating total mileage reimbursement?
<b>1(d)</b>	<b>Non-reimbursable expenses?</b> Do RC policies include a list of non-reimbursable expenses including, but not limited to, alcoholic beverages, travel upgrades, personal entertainment/gifts, and recreation expenses?
<b>1(e)</b>	<b>Supervisory approval?</b> Do RC policies require employee travel expenses to be approved by a supervisor / higher level of authority prior to reimbursement?
<b>1(f)</b>	<b>Cost-effective / least expensive?</b> Do RC policies require the use of the most cost-effective method of transportation and least expensive lodging option available (accounting for proximity to destination and personal safety)?
<b>2.</b>	<b>Executive Director Performance Appraisal Conducted?</b> Georgia statute (O.C.G.A. 50-8-34.1) requires the RC Council conduct an annual performance appraisal of the RC Executive Director.
<b>3.</b>	<b>Annual Employee Disclosure Statements Submitted?</b> Georgia Statute (O.C.G.A 50-8-63) requires that employees who directly or indirectly (through the employee's family, or through any business in which the employee or any member of his/her family has a substantial interest) conduct business with any local government must disclose such transactions.
<b>4.</b>	<b>Policy Requiring Appropriate Fund Balance?</b> The <i>Government Finance Officers Association (GFOA)</i> recommends that governments establish a formal policy on the level of fund balance that should be maintained for budgetary purposes. GFOA recommends a fund balance of between 60 and 120 days of operating expenditures.
<b>5.</b>	<b>Financial Audit Submitted to DOAA prior to Deadline?</b> Georgia statute (O.C.G.A. 50-8-38) requires each RC to submit a copy of their annual audit report to the state auditor within 180 days after the close of the regional commission's fiscal year.

The general methodology used to assess the RCs included requests for current policies and procedures and/or documentation reflecting the requirements. The measures tested are listed in the summary on the previous page. Listed below are portions of the Statewide Travel Policy (used for all state agencies and entities) from which parts 1(a) through 1(f) of the Compliance Scorecard were derived.

Compliance Scorecard	Statewide Travel Policy (Effective 9/01/2017)
1(a) <b>Meal Per Diem</b>	<p>Generally, meals are reimbursable on a per diem basis (not actual expenses) for overnight official business travel outside the traveler's Primary Work Station. Per Diem expenses do not require receipts to be provided. Reasonable incidental travel expenses, also known as incidentals, are reimbursed separately...</p> <p>A) In-state travel per diem rates includes the cost of meals, taxes and tips on meals. (Incidentals are not included.)</p> <p>B) Out-of-state travel per diem rates include the cost of meals, taxes and tips on meals and follows the appropriate General Service Administration (GSA) per diem rates for a given geographical area. (Incidentals are not included)</p>
1(b) <b>Itemized Receipts</b>	<p>Travelers must always obtain receipts, except when per diem travel allowances are claimed. <b>Itemized receipts</b> should include: name and address of the vendor, date, description, and amount paid for each individual item.</p>
1(c) <b>Commuting Mileage Deduction</b>	<p>Reimbursement for business use of a personally-owned vehicle is calculated per mile, from point of departure <b>after deduction for normal commuting mileage</b>, based on the current reimbursement rate.</p> <p><b>...normal commuting miles must be deducted when calculating total mileage reimbursement.</b> Mileage travelled by State travelers between their Residence and Primary Work Station is considered "commuting miles". Commuting costs are not reimbursable.</p>
1(d) <b>Non-Reimbursable Expenses</b>	<p><b>Non-reimbursable expenses</b> include, but are not limited to, the following:</p> <ul style="list-style-type: none"> <li>- Travel upgrade fees (air, rail, car)</li> <li>- Alcoholic beverages</li> <li>- Bank charges for ATM withdrawals</li> <li>- Childcare</li> <li>- Commuting between Residence and Primary Work Station</li> <li>- Expenses related to vacation or personal days taken before, during or after a business trip</li> <li>- Haircuts and personal grooming</li> <li>- Laundry</li> </ul>
1(e) <b>Supervisory Approval</b>	<p><b>Under no circumstances should an individual approve his/her own expense report.</b> In most cases, he/she should not approve the expense reports of a person to whom he/she functionally or administratively reports.</p> <p><b>A traveler's immediate supervisor or higher administrative authority must approve a travel expense report before reimbursement</b> will be issued. The approver should be in a higher-level position of authority that is able to determine the appropriateness and reasonableness of expenses.</p> <p>Agency Head Approval: Agency head travel/expense reimbursements are required to have final approval from the State of Georgia's Chief Financial Officer.</p>
1(f) <b>Cost-Effective Method of Transportation</b>	<p>Ground Transportation: The <b>most cost-effective method of transportation</b> that will accomplish the purpose of the travel should be selected.</p> <p>Lowest Logical Airfare: Travelers on State business should always select the <b>lowest priced airfare</b> that meets their approved, most logical itinerary and State Policy. Travelers are expected to use their best judgment to save on airfare cost, considering points of departure and destination, flight times and schedules, etc.</p>
1(f) <b>Least Expensive Lodging Option</b>	<p>Lodging: The traveler should select the <b>least expensive option</b> available taking into consideration proximity to the business destination and personal safety. The traveler or the travel arranger must inquire about the government rate availability, or the conference lodging rate, and select the lowest available rate.</p>

Source: State Accounting Office

To conduct a follow-up of findings and recommendations from our 2014 audit report at three regional commissions, we conducted site visits to the offices of Coastal, Northwest, and River Valley RCs, interviewed staff, and reviewed documentation provided by the RCs, DCA, and DHS. Findings and recommendations were four categories used in prior reviews: administration, planning, transportation, and aging. For administration, the audit team reviewed written policies, council minutes, and personnel and financial records to determine compliance with state law, RC policy, and sound management practices. For planning, we reviewed documentation of the RC's interactions with local governments. For aging and transportation, we reviewed documentation of the RC's monitoring activity for a selection of subcontractors.

This performance audit was not conducted in accordance with generally accepted government auditing standards (GAGAS) or the AICPA attestation standards. However, it was conducted in accordance with the Performance Audit Division policies and procedures for non-GAGAS engagements. These policies and procedures require that we plan and perform the engagement to obtain sufficient, appropriate evidence to provide a reasonable basis for the information reported and that data limitations be identified for the reader.

## Appendix B: State Funds Provided to Georgia's Regional Commissions, Fiscal Year 2017

Regional Commission	DCA Planning	DHS Aging Services	DHS Coordinated Transportation	DNR Historic Preservation	Total
Atlanta	\$227,500	\$7,081,335	\$0	\$0	\$7,308,835
Central Savannah	\$182,868	\$1,491,685	\$797,007	\$1,636	\$2,473,196
Coastal	\$205,865	\$1,635,092	\$328,866	\$0	\$2,169,823
Georgia Mountains	\$223,599	\$0	\$0	\$1,636	\$225,235
Heart of Georgia Altamaha	\$177,366	\$1,307,363	\$295,190	\$1,636	\$1,781,555
Middle Georgia	\$172,619	\$1,565,464	\$169,511	\$1,636	\$1,909,230
Northeast Georgia	\$201,954	\$1,585,606	\$449,918	\$1,636	\$2,239,114
Northwest Georgia	\$227,500	\$2,440,424	\$0	\$1,636	\$2,669,560
River Valley	\$185,572	\$1,332,102	\$101,621	\$1,636	\$1,620,931
Southern Georgia	\$207,039	\$1,368,617	\$162,008	\$1,636	\$1,739,300
Southwest Georgia	\$165,786	\$9,851	\$502,916	\$1,636	\$680,189
Three Rivers	\$167,581	\$1,533,897	\$357,225	\$1,636	\$2,060,340
<b>Total</b>	<b>\$2,345,249</b>	<b>\$21,351,436</b>	<b>\$3,164,260</b>	<b>\$16,364</b>	<b>\$26,877,309</b>

Source: DCA, DHS, and DNR

## Appendix C: Survey Response Rates

<b>Regional Commission</b>	<b>Municipalities</b>	<b>Counties</b>
<b>Atlanta</b>	<b>Total Respondents: 40</b>	<b>Total Governments in Region: 77</b>
	<b>Region Response Rate: 52%</b>	
	<i>Respondents</i>	<p>Acworth, Avondale Estates, Berkeley Lake, Brookhaven, Brooks, Canton, Chamblee, Chattahoochee Hills, Conyers, Dacula, Decatur, East Point, Fairburn, Fayetteville, Grayson, Hampton, Hapeville, Holly Springs, Jonesboro, Lawrenceville, Lithonia, Marietta, Mountain Park, Peachtree City, Powder Springs, Riverdale, Sandy Springs, Snellville, South Fulton, Stone Mountain, Stonecrest, Sugar Hill, Suwanee, Union City</p>
<i>Non-Respondents</i>	<p>Alpharetta, Atlanta, Austell, Ball Ground, Buford, Clarkston, College Park, Doraville, Douglasville, Duluth, Dunwoody, Forest Park, Johns Creek, Kennesaw, Lake City, Lilburn, Locust Grove, Lovejoy, McDonough, Milton, Morrow, Norcross, Palmetto, Peachtree Corners, Pine Lake, Roswell, Smyrna, Stockbridge, Tucker, Tyrone, Waleska, Woodstock, Woolsey</p>	Cherokee, Clayton, Cobb, Rockdale
<b>Central Savannah River Area</b>	<b>Total Respondents: 30</b>	<b>Total Governments in Region: 52</b>
	<b>Region Response Rate: 58%</b>	
	<i>Respondents</i>	<p>Bartow, Blythe, Camak, Crawfordville, Davisboro, Dearing, Deepstep, Girard, Harrison, Millen, Mitchell, Norwood, Oconee, Riddleville, Sandersville, Stapleton, Tennille, Thomson, Vidette, Washington</p>
<i>Non-Respondents</i>	<p>Avera, Edgehill, Gibson, Grovetown, Harlem, Hephzibah, Keysville, Lincolnnton, Louisville, Midville, Rayle, Sardis, Sharon, Sparta, Tignall, Wadley, Warrenton, Waynesboro, Wrens</p>	Burke, Jefferson, Wilkes
<b>Coastal</b>	<b>Total Respondents: 15</b>	<b>Total Governments in Region: 45</b>
	<b>Region Response Rate: 33%</b>	
	<i>Respondents</i>	<p>Brooklet, Brunswick, Flemington, Garden City, Hiltonia, Oliver, Pembroke, Register, Rincon, Statesboro, Sylvania, Thunderbolt, Tybee Island</p>
<i>Non-Respondents</i>	<p>Allenhurst, Bloomingdale, Darien, Gum Branch, Guyton, Hinesville, Kingsland, Ludowici, Midway, Newington, Pooler, Port Wentworth, Portal, Riceboro, Richmond Hill, Rocky Ford, Savannah, Springfield, St. Marys, Vernonburg, Walthourville, Woodbine</p>	Bryan, Bulloch, Camden, Chatham, Effingham, Glynn, Long, Screven
<b>Georgia Mountains</b>	<b>Total Respondents: 29</b>	<b>Total Governments in Region: 51</b>
	<b>Region Response Rate: 57%</b>	
	<i>Respondents</i>	<p>Blairsville, Clarkesville, Clermont, Cleveland, Cumming, Dahlonega, Demorest, Dillard, Gillsville, Hartwell, Hiawassee, Homer, Lavonia, Martin, Maysville, Mount Airy, Mountain City, Oakwood, Royston, Sky Valley, Tallulah Falls, Young Harris</p>
<i>Non-Respondents</i>	<p>Alto, Avalon, Baldwin, Bowersville, Canon, Carnesville, Clayton, Cornelia, Dawsonville, Flowery Branch, Franklin Springs, Gainesville, Helen, Lula, Tiger, Toccoa</p>	Dawson, Forsyth, Habersham, Hall, Stephens, Towns

### Appendix C: Survey Response Rates (Continued)

<u>Regional Commission</u>	<u>Municipalities</u>	<u>Counties</u>
<b>Heart of Georgia Altamaha</b>	<b>Total Respondents: 49      Total Governments in Region: 79      Region Response Rate: 62%</b>	
	<i>Respondents</i>	
	Abbeville, Ailey, Alamo, Alston, Baxley, Chester, Claxton, Cobbtown, Collins, Daisy, Denton, Dexter, Dublin, Dudley, East Dublin, Eastman, Garfield, Glenwood, Graham, Hagan, Hazlehurst, Higgston, Jesup, Lyons, Odum, Pineview, Pitts, Pulaski, Rentz, Rhine, Rochelle, Santa Claus, Scotland, Soperton, Stillmore, Summertown, Surrency, Tarrytown, Vidalia	Bleckley, Candler, Dodge, Evans, Jeff Davis, Johnson, McRae-Helena <sup>1</sup> , Telfair, Toombs, Wilcox
<i>Non-Respondents</i>		
	Adrian, Bellville, Cadwell, Chauncey, Cochran, Glennville, Jacksonville, Kite, Lumber, Manassas, Metter, Milan, Montrose, Mount Vernon, Nunez, Oak Park, Reidsville, Screven, Swainsboro, Twin City, Uvalda, Wrightsville	Appling, Emanuel, Laurens, Montgomery, Tattnall, Treutlen, Wayne, Wheeler
<b>Middle Georgia</b>	<b>Total Respondents: 16      Total Governments in Region: 31      Region Response Rate: 52%</b>	
	<i>Respondents</i>	
	Byron, Danville, Eatonton, Forsyth, Fort Valley, Gordon, Gray, Ivey, Perry, Warner Robins	Crawford, Jones, Macon-Bibb <sup>1</sup> , Monroe, Peach, Putnam
<i>Non-Respondents</i>		
	Allentown, Centerville, Culloden, Hawkinsville, Irwinton, Jeffersonville, McIntyre, Milledgeville, Roberta, Toombsboro	Baldwin, Houston, Pulaski, Twiggs, Wilkinson
<b>Northeast Georgia</b>	<b>Total Respondents: 34      Total Governments in Region: 65      Region Response Rate: 52%</b>	
	<i>Respondents</i>	
	Arnoldsville, Bethlehem, Bishop, Bogart, Bowman, Braselton, Carl, Colbert, Crawford, Elberton, Hoschton, Hull, Ila, Jefferson, Loganville, Mansfield, Maxeys, Monticello, Nicholson, Pendergrass, Porterdale, Shady Dale, Siloam, Social Circle, Union Point, Winder, Winterville	Barrow, Greene, Jackson, Morgan, Newton, Oconee, Walton
<i>Non-Respondents</i>		
	Arcade, Auburn, Between, Bostwick, Buckhead, Carlton, Comer, Commerce, Covington, Danielsville, Good Hope, Greensboro, Jersey, Lexington, Madison, Monroe, Newborn, North High Shoals, Oxford, Rutledge, Statham, Talmo, Walnut Grove, Watkinsville, White Plains, Woodville	Athens-Clarke <sup>1</sup> , Elbert, Jasper, Madison, Oglethorpe
<b>Northwest Georgia</b>	<b>Total Respondents: 37      Total Governments in Region: 64      Region Response Rate: 58%</b>	
	<i>Respondents</i>	
	Adairsville, Aragon, Braswell, Buchanan, Cartersville, Cave Spring, Cedartown, Chatsworth, Chickamauga, Cohutta, Dallas, Dalton, East Ellijay, Emerson, Euharlee, Fort Oglethorpe, Hiram, Kingston, Lookout Mountain, Lyerly, Plainville, Resaca, Ringgold, Talking Rock, Taylorsville, Trenton, Trion, Tunnel Hill, White	Catoosa, Dade, Fannin, Gilmer, Gordon, Haralson, Pickens, Whitfield
<i>Non-Respondents</i>		
	Blue Ridge, Bremen, Calhoun, Ellijay, Eton, Fairmount, Jasper, LaFayette, McCaysville, Menlo, Morganton, Nelson, Ranger, Rockmart, Rome, Rossville, Summerville, Tallapoosa, Varnell, Waco	Bartow, Chattooga, Floyd, Murray, Paulding, Polk, Walker

### Appendix C: Survey Response Rates (Continued)

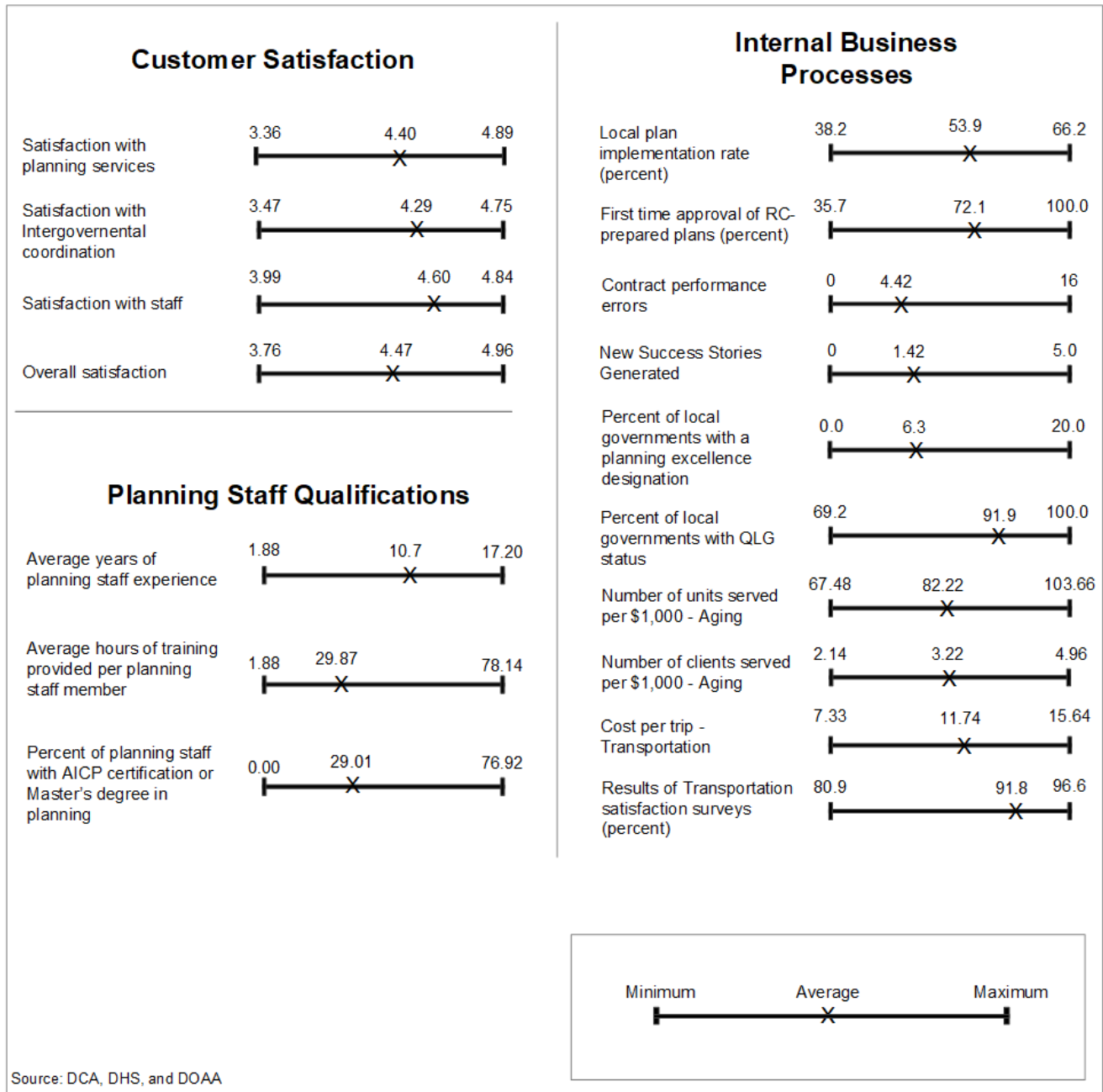
<b>Regional Commission</b>	<b>Municipalities</b>	<b>Counties</b>		
<b>River Valley</b>	<b>Total Respondents: 36</b>	<b>Total Governments in Region: 51</b>	<b>Region Response Rate: 71%</b>	
	<i>Respondents</i>	Arabi, Bluffton, Buena Vista, Butler, Byromville, Cordele, Cuthbert, Dooling, Ellaville, Hamilton, Ideal, Junction, Leslie, Lilly, Lumpkin, Montezuma, Oglethorpe, Pine Mountain, Pinehurst, Plains, Reynolds, Shellman, Shiloh, Vienna	Clay, Columbus-Muscogee <sup>1</sup> , Crisp, Dooly, Georgetown-Quitman <sup>1</sup> , Harris, Macon, Marion, Schley, Talbot, Taylor, Webster Unified <sup>1</sup>	
	<i>Non-Respondents</i>	Americus, Andersonville, De Soto, Fort Gaines, Geneva, Marshallville, Richland, Talbotton, Unadilla, Waverly Hall, Woodland	Cusseta-Chattahoochee <sup>1</sup> , Randolph, Stewart, Sumter	
<b>Southern Georgia</b>	<b>Total Respondents: 38</b>	<b>Total Governments in Region: 63</b>	<b>Region Response Rate: 60%</b>	
	<i>Respondents</i>	Alma, Ambrose, Argyle, Ashburn, Barwick, Blackshear, Cecil, Douglas, Du Pont, Fitzgerald, Folkston, Hahira, Hoboken, Homeland, Lake Park, Lakeland, Ocilla, Offerman, Patterson, Pearson, Pavo, Quitman, Ray, Rebecca, Remerton, Sparks, Tifton, Valdosta, Waycross, Willacoochee	Ben Hill, Brooks, Charlton, Cook, Irwin, Pierce, Tift, Turner	
	<i>Non-Respondents</i>	Adel, Alapaha, Broxton, Dasher, Enigma, Fargo, Homerville, Lenox, Morven, Nahunta, Nashville, Nicholls, Omega, Sycamore, Ty Ty	Atkinson, Bacon, Berrien, Brantley, Clinch, Coffee, Echols <sup>1</sup> , Lanier, Lowndes, Ware	
<b>Southwest Georgia</b>	<b>Total Respondents: 31</b>	<b>Total Governments in Region: 57</b>	<b>Region Response Rate: 54%</b>	
	<i>Respondents</i>	Albany, Attapulcus, Baconton, Berlin, Brinson, Cairo, Colquitt, Damascus, Donalsonville, Ellenton, Funston, Jakin, Meigs, Morgan, Moultrie, Pelham, Poulan, Sale City, Sasser, Sylvester, Warwick, Whigham	Calhoun, Colquitt, Dougherty, Early, Grady, Lee, Mitchell, Seminole, Worth	
	<i>Non-Respondents</i>	Arlington, Bainbridge, Blakely, Boston, Bronwood, Camilla, Climax, Coolidge, Dawson, Doerun, Edison, Iron City, Leary, Leesburg, Newton, Norman Park, Ochlocknee, Parrott, Smithville, Sumner, Thomasville	Baker, Decatur, Miller, Terrell, Thomas	
<b>Three Rivers</b>	<b>Total Respondents: 28</b>	<b>Total Governments in Region: 53</b>	<b>Region Response Rate: 53%</b>	
	<i>Respondents</i>	Concord, Ephesus, Flovilla, Franklin, Grantville, Greenville, Griffin, Hogansville, Jackson, LaGrange, Luthersville, Meansville, Molena, Moreland, Mount Zion, Newnan, Orchard Hill, Sharpsburg, Temple, Turin, West Point	Butts, Carroll, Coweta, Lamar, Meriwether, Spalding, Troup	
	<i>Non-Respondents</i>	Aldora, Barnesville, Bowdon, Carrollton, Centralhatchee, Gay, Haralson, Jenkinsburg, Lone Oak, Manchester, Milner, Roopville, Senoia, Sunny Side, Thomaston, Villa Rica, Warm Springs, Whitesburg, Williamson, Woodbury, Yatesville, Zebulon	Heard, Pike, Upson	
<b>Total Survey Respondents: 383</b>			<b>Total Governments in State: 688</b>	<b>State Response Rate: 56%</b>

<sup>1</sup> Consolidated Government.

Source: DCA, DOAA Customer Survey



## Appendix D: Fiscal Year 2017 Regional Commission Scorecard Results – Ranges



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The Performance Audit Division was established in 1971 to conduct in-depth reviews of state-funded programs. Our reviews determine if programs are meeting goals and objectives; measure program results and effectiveness; identify alternate methods to meet goals; evaluate efficiency of resource allocation; assess compliance with laws and regulations; and provide credible management information to decision makers. For more information, contact us at (404)656-2180 or visit our website at [www.audits.ga.gov](http://www.audits.ga.gov).