COMMUNITY DEVELOPMENT BLOCK GRANT
DISASTER RECOVERY – ROUND II

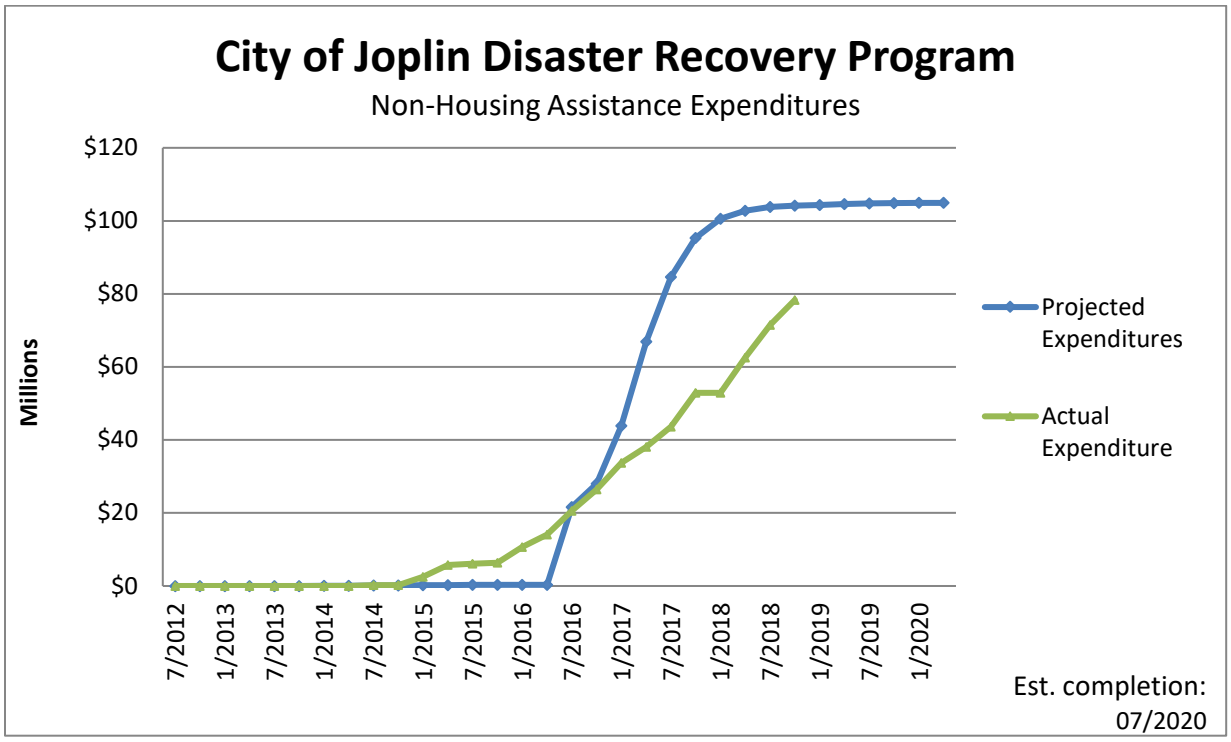
MINOR AMENDMENT TO PARTIAL ACTION PLAN #9
(AMENDMENT 31 TO THE INITIAL ACTION PLAN)

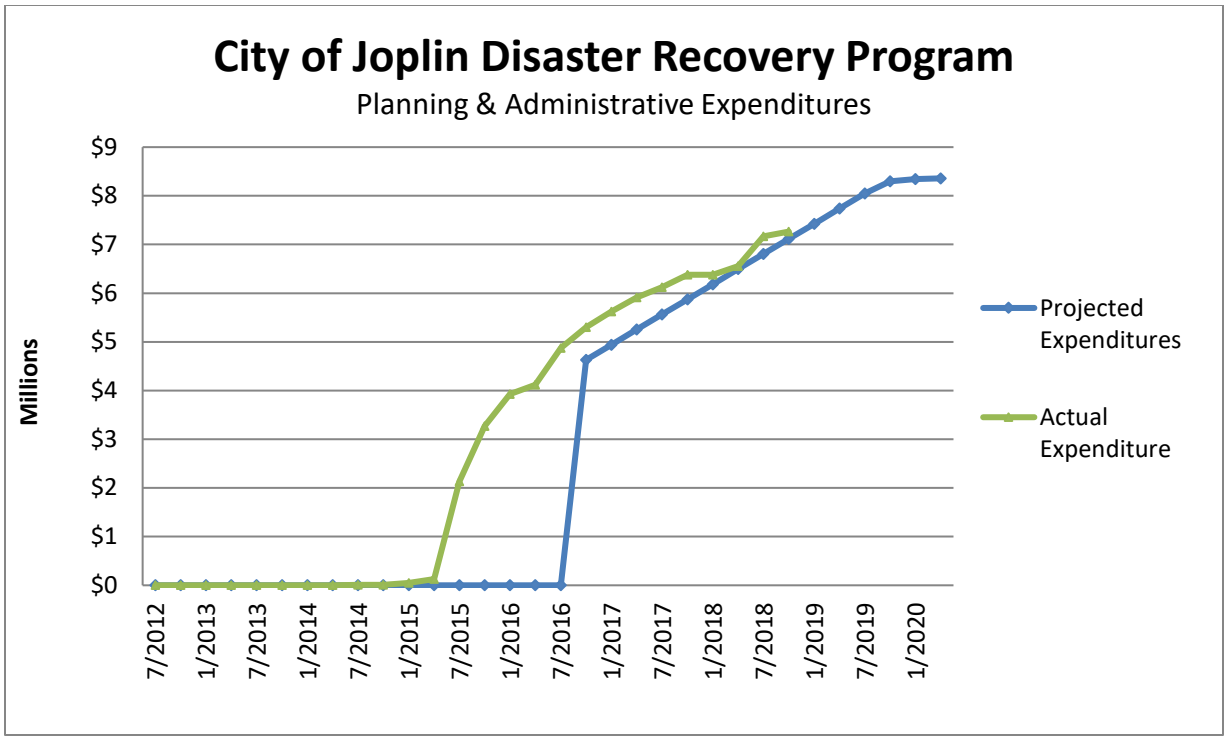
Supplemental CDBG Disaster Recovery
Authorized by the Disaster Relief Appropriations Act, 2013
(Public Law 113-2)
U.S. Department of Housing and Urban Development
Docket No. FR-5696-N-03
[Federal Register: May 29, 2013 (Volume 78, Number 103)]

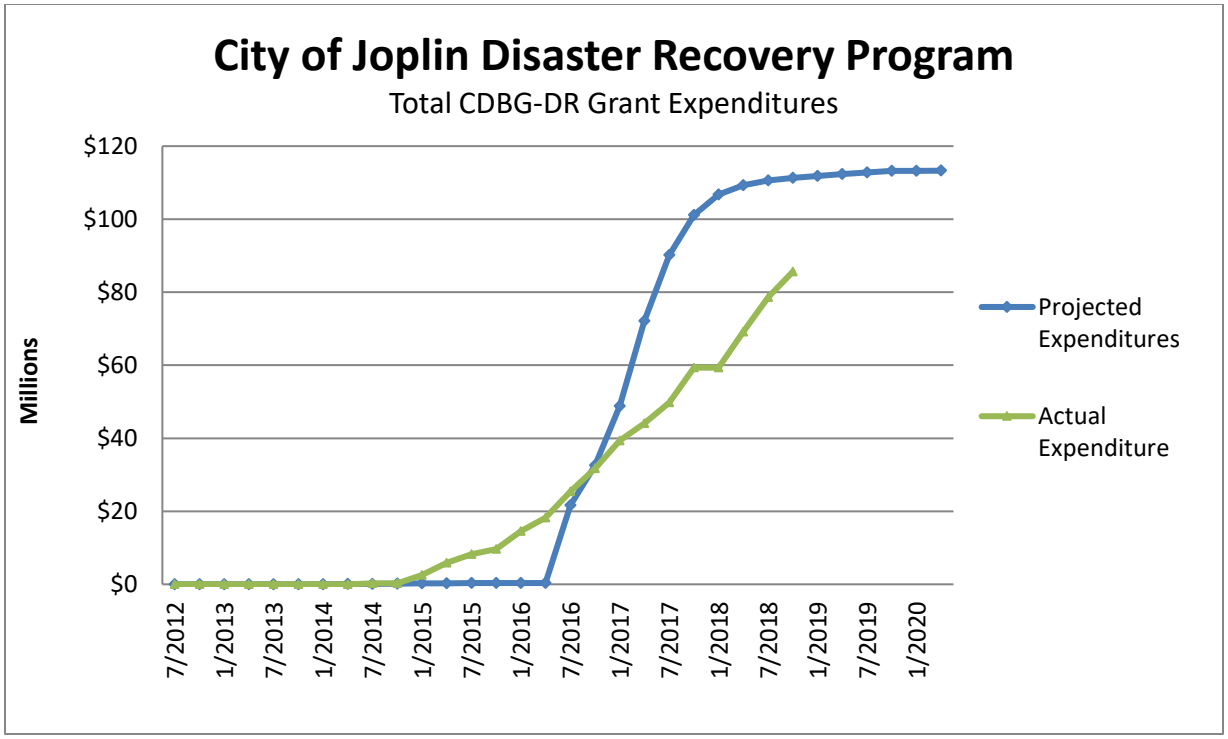
AMENDMENT #31 (Minor Amendment): The City of Joplin is updating their Projected Expenditures and Outcomes based on the most recent approved Extension Request by HUD. While the City of Joplin's Extension was approved with an expenditure deadline of October 2022, the City is currently projecting to spend all Round II funds by Quarter 2 of 2020. Additionally, the City of Joplin is updating the CDBG-DR Program Policies and Procedures to update the Internal Audit Procedures. Previously, HUD recommended including an overall review of the CDBG-DR program in the *Internal Controls to Mitigate Risk* section where it discusses the third-party monitoring plan. According to HUD, this review should be a comprehensive programmatic audit conducted on an annual basis with the results reported directly to the Mayor and/or Council.

I. PERFORMANCE SCHEDULES

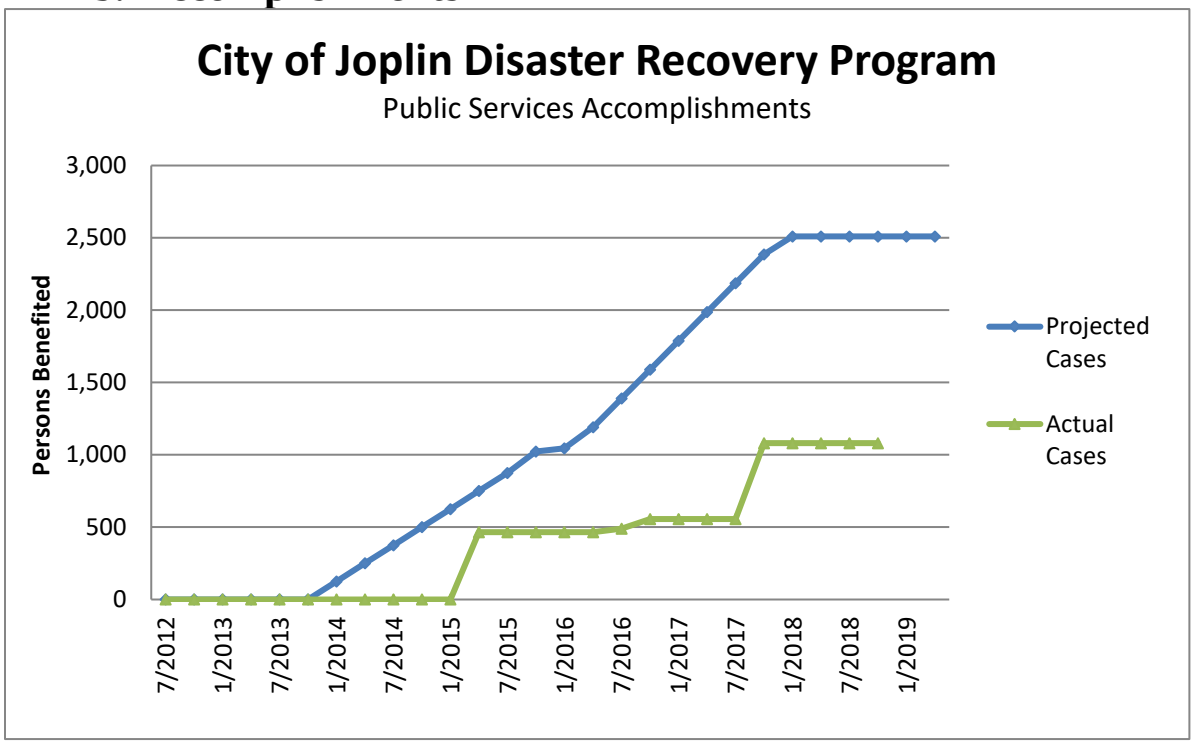
a. Expenditures

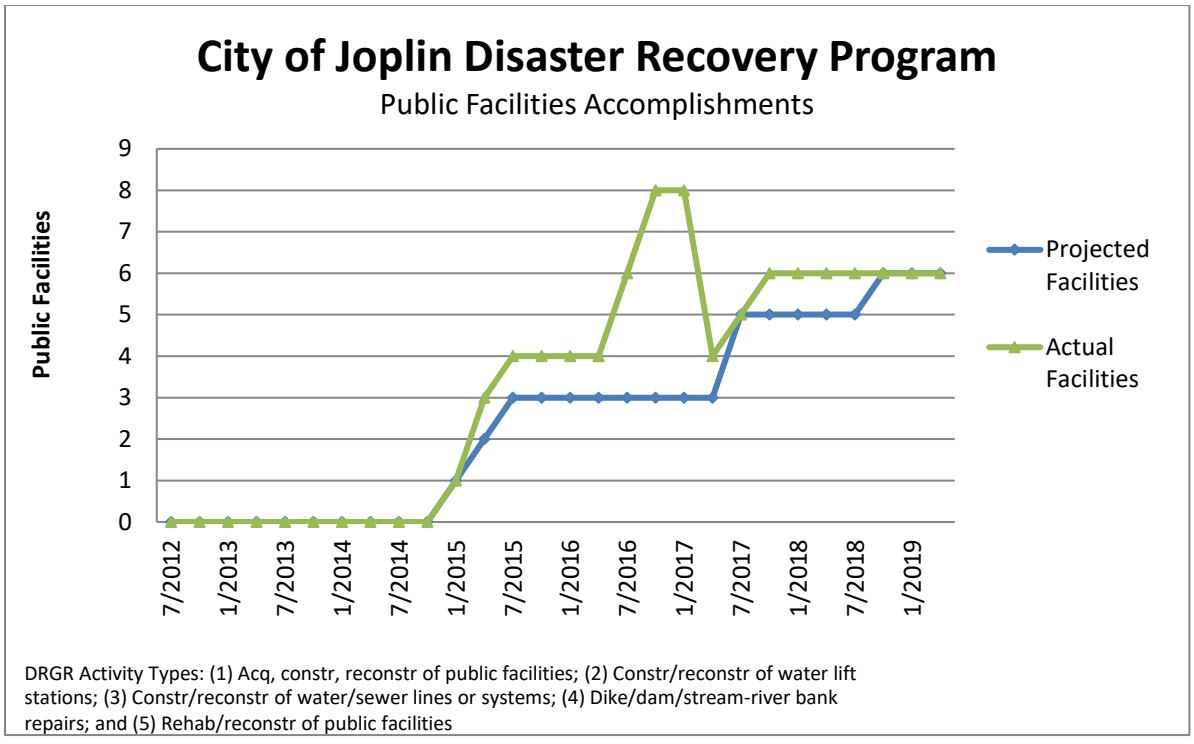



City of Joplin Disaster Recovery Program
Planning & Administrative Expenditures
Millions
$9
$8
$7
$6
$5
$4
$3
$2
$1
$0
7/2012
1/2013
7/2013
1/2014
7/2014
1/2015
7/2015
1/2016
7/2016
1/2017
7/2017
1/2018
7/2018
1/2019
7/2019
1/2020
Projected Expenditures
Actual Expenditure

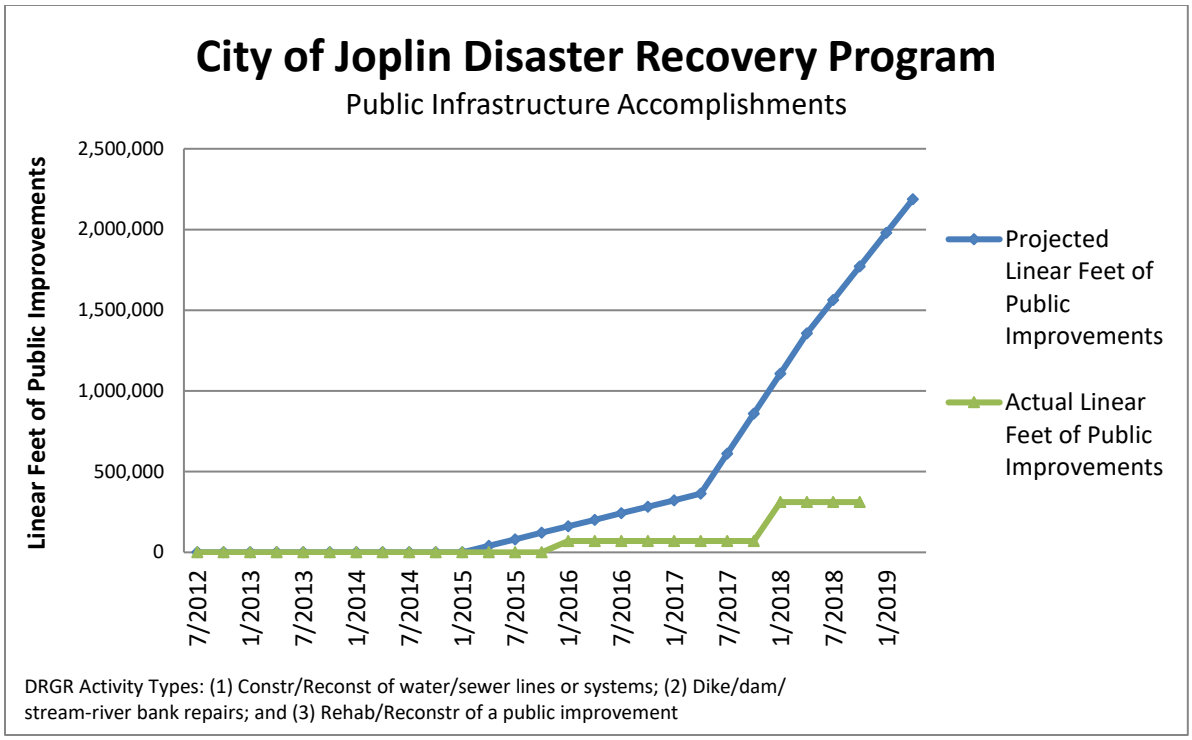

City of Joplin Disaster Recovery Program
Total CDBG-DR Grant Expenditures
Millions
$120
$100
$80
$60
$40
$20
$0
7/2012
1/2013
7/2013
1/2014
7/2014
1/2015
7/2015
1/2016
7/2016
1/2017
7/2017
1/2018
7/2018
1/2019
7/2019
1/2020
Projected Expenditures
Actual Expenditure

b. Accomplishments





DRGR Activity Types: (1) Acq, constr, reconstr of public facilities; (2) Constr/reconstr of water lift stations; (3) Constr/reconstr of water/sewer lines or systems; (4) Dike/dam/stream-river bank repairs; and (5) Rehab/reconstr of public facilities



II. INTERNAL AUDIT PROCEDURES

To provide internal audit services for the City of Joplin to determine whether financial and compliance objectives related to the Disaster Recovery Program are being followed. The scope of the audit is to cover the period ending 10/31/2018. The auditing procedures and independence issues will conform to requirements noted in the Generally Accepted Government Auditing Standards (GAGAS).

Planning
The overall approach will be to perform a risk assessment model using the following factors to assess risk items (Targets):

- Review of past audit reports;
- Review of financial procedures;
- Walk-through of current operating procedures;
- Grant Requirements;
- Staffing knowledge
- Determine risk areas using the following areas:
    - High Risk

- Moderate Risk
- Low Risk

Based on the initial risk assessment related to these procedures, an audit plan will be developed to audit specific areas. High risk areas will be targeted first, with remaining risk areas to be reviewed in future years. Each year the procedures will be reviewed again to determine whether processes are changed, significant more transactions, etc. to determine whether risk areas need to be changed.