



U.S. Department of Housing and Urban Development  
Wanamaker Building, Suite 1005  
100 Penn Square East  
Philadelphia, PA 19107-3380

District Inspector General for Audit

May 31, 1996

**Audit Related Memorandum**  
**No. 96-PH-241-1816**

MEMORANDUM FOR: Bruce D. Crawford, Director of Community  
Planning and Development Division,  
Pittsburgh Area Office, 3ED

FROM: Edward F. Momorella, District Inspector General  
for Audit, Mid-Atlantic, 3AGA

SUBJECT: City of Wheeling  
Survey of CDBG Program  
Wheeling, West Virginia

Based on your request, we surveyed the operation of the City of Wheeling's CDBG Program. The purpose of the survey was to review the City's administration of the CDBG Program and determine whether further audit work was necessary.

We interviewed Community Planning and Development staff, reviewed field office files, the City's latest IPA audit report, and Grantee Performance Report. We visited the City and interviewed City staff. We reviewed financial statements, meetings of minutes, subrecipient management reviews, and other relevant data and tested transactions when applicable. We also interviewed contractors, performed on-site physical inspections of CDBG work performed and reviewed subrecipients records.

Transactions tests were performed in the following areas:

- Land acquisition by the House of Carpenter
- Subrecipient allocations
- Playground improvements

- Housing rehabilitation program
- Street improvements
- Removal of architectural barriers
- Wheeling Police Department
- Economic development revolving loans

Our survey disclosed the following:

- An OIG appraisal supported the purchase price for the land acquired by the House of the Carpenter.
- A review of subrecipient files disclosed no indication that direct financial benefits were derived by CDBG staff in the awarding of funds.
- A sampling of the housing rehabilitation program, street improvements, police maintenance of force, and revolving loans disclosed no deficiencies.
- On-site physical inspection of work for playground improvements, street improvements, and removal of architectural barriers confirmed contract work was performed.

Based on our review, we have concluded that no additional audit work is currently necessary.

If you have any questions please contact Irving I. Guss, Assistant District Inspector General for Audit at (215) 656-3401.

Attachment - Distribution

cc: OSWALD  
CIANCI

3AGA:GUSS:AMP:05/31/96

Correspondence Code	3AGA			
Concurrence	GUSS			
Date				

DISTRIBUTION

Director, Community Planning and Development Division, Pittsburgh  
Area Office, 3ED

Internal Control and Audit Resolution Staff, 3AFI

SAC, 3AGI

SAC, Pittsburgh Area Office, 3AGI

Assistant Director in charge, US GAO, 820 1st St. NE Union  
Plaza, Bldg. 2, Suite 150, Washington, DC 20002



REPORT NAME: City of Wheeling  
 Survey of CDBG Program  
 Wheeling, West Virginia

REPORT NO: 96-PH-241-1816

ISSUE DATE: May 31, 1996

<b>REGIONAL OFFICE (NON-OIG)</b>		
	Bruce D. Crawford, Director of Community Planning and Development Division, Pittsburgh Area Office, 3ED	1
	Internal Control & Audit Resolution Staff, 3AFI	1
<b>HEADQUARTERS (OIG)</b>		
	Director, Planning and Administration, GAP (Room 8180)	1
	Director, Quality Assurance and Audit Follow-up Staff, GAP (Room 8180)	1
	Central Files, (Room 8254)	2
	Semi-Annual Report Coordinator (Room 8254)	1
	SAC, 3AGI	1
	SAC, Pittsburgh Area Office, 3AGI	1
<b>DISTRIBUTION OUTSIDE HUD</b>		
	Assistant Director in Charge, US GAO, 820 1st St. NE Union Plaza, Bldg. 2, Suite 150, Washington, DC 20002 Attn: Mr. Cliff Fowler	<u>2</u> <u>11</u>
	<b>From:</b> Edward F. Momorella, DIGA, Mid-Atlantic Wanamaker Building, Suite 1005 100 Penn Square East Philadelphia, PA 19107-3380	