**Overview of EFPR Forensic Review**  3/21/24

(see full report attached)

**Summary of Scope of Work**: Monroe County engaged EFPR Group to provide an accounting of the ARPA funds disbursed to CRC, to determine the amounts outstanding to the agencies that comprise the Neighborhood Collaborative Project, and to assess whether any ARPA funds were potentially misappropriated or misused. The primary scope of this forensic review spans May 1, 2023 through February 4, 2024. (Forensic Review, hereinafter “Review” page 4.)

**Summary of Detail of Findings**

1. Neighborhood Collaborative Project sub-recipients are owed $243,907.02 in reimbursements from CRC**.** (Review, page 5.)
	1. CRC received $1,067,971.67 in reimbursements from the County. This represents reimbursements for Vouchers 1 – 8 *(May 2023-December 2023)* submitted by CRC. (Review page 5, CHART.)
	2. Reimbursements not made to most of the sub-recipients represent payments received by CRC for Voucher 8. In addition, Cameron Community and MC Collaborative were also not reimbursed for Voucher 7 and SWAN was also not reimbursed for Voucher 6. (Review, page 5.)
	3. Voucher 9 was received by Monroe County on January 16, 2024, but reimbursement to NCP for this Voucher was put on hold pending the resolution of the current situation. (Review, page 5.)
2. It appears that a portion of the Monroe County’s Initial Advance Payment of $386,138.25 was utilized for other programs and/or purposes by CRC. (Review, page 6.)
3. It appears that CRC was commingling funds between programs/organizations, and it appears that portions of the reimbursements made for subsequent Vouchers were utilized for other programs and/or purchases by CRC. (Review, page 7.)
4. It appears that financial mismanagement and an overall lack of financial oversight and internal controls by CRC contributed to the current issue. (Review, page 9.)
	1. In addition to the Voucher reimbursements remitted by the County, it appears that CRC received approximately $1.005M of funding from other organizations, including the City of Rochester, NYS Division of Criminal Justice Services, ESL, Rochester Works, Rochester Area Community Fund, and the Greater Rochester Health Foundation, among others. (Review, page 9.)
	2. Over the course of the scope period, it is estimated that disbursements related to programs/agencies other than those attributable to the ARPA program approximated $900k. (Review, page 9.)
5. It appears that Community Resource Collaborative acquired a commercial property, located at 1274-1278 Dewey Avenue. (Review, page 10.)
6. It is likely that Community Resource Collaborative is insolvent and does not have the funds available to fulfill its outstanding obligations. (Review, page 12.)
7. The administrative fee of $73,550 that was retained by CRC through the Initial Advance Payment is in excess of what has ultimately been earned thus far. (Review, page 12.)
	1. Based on the Vouchers submitted to and reimbursed by the County, CRC would have earned approximately $49,721 ($994,421.7 x 5%) of the administrative fee, rather than the full $73,550 that it retained. Accordingly, CRC overpaid itself approximately $23,779 for the administrative fee. (Review, page 12.)