

American Recovery and Reinvestment Act

Getting It Right
&
Keeping It Right

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Stacey E. Pickering



ARRA: Getting It Right

WHO'S WATCHING?

- Government Accountability Office Team
- Office of the Inspector General Teams
- Congress
- State Legislature
- State Auditor
- The Public
- The Media

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HOW DO WE DO IT?

- Segregated Accounting
- Internal Controls Testing
- Workflow Analysis
- Right People, Right Plan
- Control Groups, Teamwork
- Communication, Reporting
- SPEND WISELY

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OMB Focus:

- Data Reporting
- Davis-Bacon Act Compliance
- Buy America Compliance

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GAO Reporting Objectives

1. What improvements could OMB make in its guidance for states and local governments?
2. How are states and localities planning to spend Recovery Act funds and ensure that such spending is consistent with the stated purposes of the act?
3. What up front safeguards, ongoing monitoring, audits, and evaluations are states and localities using to guard against mismanagement, waste, fraud, and abuse?
4. What are the selected states and localities reported uses and plans to evaluate the impact of the funds they have received to date?

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FOUR EXPECTATIONS:

- Strong internal controls
- Rationale for every expenditure and obligation
- Job impact reporting
 - Retained
 - Created
- Tracking funds (pre-audit) all the way to expenditure at the local (final) level

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GAO Team will use the latest single audit reports

Agencies need to :

Get it, Read it, Be aware of your agency's findings

Have a corrective action plan

Have a future risk mitigation plan

Work to strengthen controls and processes

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REGARDLESS OF ANY RUMORS

The Single Audit will continue

Government is going to be held accountable for its money

Speed does not take precedence over prudence

OIG,

GAO, and

Federal Agencies will all be asking for data

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ARRA: Staying Ahead of the Game

THREE LEGGED STOOL

Non/Underfunded mandate—Make sure you spend correctly

Resources-Check federal agency and OMB websites continuously for guidance and updates

Remember your A-133—It is still a requirement

OIG and GAO have separate teams, looking at separate items

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ARRA: Staying Ahead of the Game

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- OSA Regional Training
 - Schools (with DOE)
 - Municipalities
 - Counties
 - OSA Technical Assistance
 - Training
 - Technicalities* Bulletins
 - OSA Performance Audit
 - Limited reviews of controls, systems
 - OSA Financial and Compliance
 - Financial Audits
 - Single Audit

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Presenter

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